

CAN
YX 89
- A74



3 1761 11853433 8

THE ASSESSMENT ACT
AND
THE STATUTE LABOUR ACT

1928

For use in
the Library
ONLY

ERIC ARMOUR K C.
CROWN ATTORNEY

Government
Publication



Bequeathed to
The Library
of the
University of Toronto
by
the late
Hon. Mr. Justice Armour
for many years
a Member of the Board of
Governors of the University

Government
Publications

CA 24N

YX 89

-A74

W. H. Burroughs

THE ASSESSMENT ACT

R.S.O. 1927, CHAPTER 238.

*As amended by 1928, Chapter 39; 1929, Chapter 63;
1930, Chapter 46, and 1931, Chapter 51,
and The Statute Law Act*

1. In this Act,—

- (a) "County" shall include district;
- (b) "County Council" shall include provisional county council;
- (c) "County Court" shall include district court;
- (d) "County Judge" shall include district judge;
- (e) "Income" shall mean the profit or gain or gratuity, wages, salary, bonus or commission, or other fixed amount, or fees or emoluments, or profits from a trade or commercial or financial or other business or calling directly or indirectly received by a person from any office or employment, or from any profession or calling, or from any trade, manufacture or business, as the case may be; and shall include the interest, dividends or profits directly or indirectly received from money at interest upon any security or without security, or from stocks, or from any other investment, and also profit or gain from any other source;
- (f) "Insurance Company" shall mean any company or friendly society or other corporation transacting within Ontario any class of insurance to which *The Insurance Act* applies or may hereafter be made applicable by any general or special Act of this Legislature;
- (g) "Judge of the County Court" shall include a junior judge, a deputy judge and a judge authorized to act for a judge of the county court;
- (h) "Land," "Real Property" and "Real Estate" shall include:

1. Land covered with water;

2. All trees and underwood growing upon land;

Inter-
tion.

"County"

"County
Council"

"County
Court"

"County
Judge"

"Income"

"Insurance
Company."

Rev. Stat.,
c. 222

"Judge
of the County
Court"

"Land,"
"Real Property,"
and "Real Estate"

312675
3. 35
A

THE ASSESSMENT ACT.

R.S.O. 1927, CHAPTER 238.

312675
4.3.35

*As amended by 1928, Chapter 39; 1929, Chapter 63;
1930, Chapter 46, and 1931, Chapter 51.
and The Statute Labour Act*

1. In this Act,—

Interpreta-
tion.

- (a) "County" shall include district; "County."
- (b) "County Council" shall include provisional county council; "County Council."
- (c) "County Court" shall include district court; "County Court."
- (d) "County Judge" shall include district judge; "County Judge."
- (e) "Income" shall mean the profit or gain or gratuity, wages, salary, bonus or commission, or other fixed amount, or fees or emoluments, or profits from a trade or commercial or financial or other business or calling directly or indirectly received by a person from any office or employment, or from any profession or calling, or from any trade, manufacture or business, as the case may be; and shall include the interest, dividends or profits directly or indirectly received from money at interest upon any security or without security, or from stocks, or from any other investment, and also profit or gain from any other source; "Income."
- (f) "Insurance Company" shall mean any company or friendly society or other corporation transacting within Ontario any class of insurance to which *The Insurance Act* applies or may hereafter be made applicable by any general or special Act of this Legislature; "Insurance Company."
Rev. Stat.,
c. 222.
- (g) "Judge of the County Court" shall include a junior judge, a deputy judge and a judge authorized to sit or act for a judge of the county court; "Judge of the county court."
- (h) "Land," "Real Property" and "Real Estate" shall include: "Land."

1. Land covered with water;

2. All trees and underwood growing upon land;

3. All mines, minerals, gas, oil, salt, quarries and fossils in and under land;
4. All buildings, or any part of any building, and all structures, machinery and fixtures erected or placed upon, in, over, under, or affixed to land;
5. All structures and fixtures erected or placed upon, in, over, under, or affixed to any highway, lane, or other public communication or water; but not the rolling stock of any railway, electric railway, tramway or street railway;

"Last revised assessment roll."

- (i) "Last revised assessment roll" shall mean the last revised assessment roll of a municipality; and an assessment roll shall be deemed to be finally revised and corrected when it has been so revised and corrected by the court of revision, or by a judge of the county court on appeal as by this Act provided, or when the time within which appeal may be made has elapsed;

"Loan Company." Rev. Stat., c. 223.

- (j) "Loan Company" shall mean a loan corporation within the meaning of *The Loan and Trust Corporations Act*;

"Municipality."

- (k) "Municipality" shall mean and include a city, town, incorporated village or township, but not a county;

"Person."

- (l) "Person" shall include any partnership, any body corporate or politic, any agent or trustee, and the heirs, executors, administrators or other legal representatives of a person to whom the context can apply according to law;

"Telephone Company."

- (m) "Telephone Company" shall include any person or association of persons owning, controlling or operating a telephone system or line;

"Tenant."

- (n) "Tenant" shall include occupant and the person in possession other than the owner;

"Town." "Village."

- (o) "Town" and "Village" shall mean respectively incorporated town and village;

"Township."

- (p) "Township" shall include a union of townships;

"Trust Company." Rev. Stat., c. 223.

- (q) "Trust Company" shall mean a trust company within the meaning of *The Loan and Trust Corporations Act*;

- (r) "Voters' list" shall mean the alphabetical list referred to in *The Voters' Lists Act*. R.S.O. 1927, c. 238, s. 1. "Voters' List." Rev. Stat., c. 7.

2. All municipal, local or direct taxes or rates shall where no other express provision is made be levied upon the whole of the assessment for real property, income and business or other assessments made under this Act, according to the amounts assessed in respect thereof, and not upon any one or more kinds of property or assessment or in different proportions. R.S.O. 1927, c. 238, s. 2. All taxes to be levied equally upon all assessments.

3. Wherever in *The Municipal Act*, or in any other general or special Act of this Legislature or in any by-law passed under any such Act, the yearly rates or any special rate are expressly or in effect directed or authorized to be levied upon all the rateable property of the municipality for any municipal or school purpose, such rates shall be calculated at so much in the dollar upon the total assessment of the municipality and shall be calculated and levied upon the whole of the assessment for real property, income and business or other assessments made under this Act. R.S.O. 1927, c. 238, s. 3. Rateable property, what to include. Rev. Stat., c. 233.

4. All real property in Ontario and all income derived either within or out of Ontario by any person resident therein, or received in Ontario by or on behalf of any person resident out of the same shall be liable to taxation, subject to the following exemptions: Taxable property and exemptions.

1. The interest of the Crown in any property, including property held by any person in trust for the Crown, or in trust for any tribe or body of Indians. Interest of the Crown in any property.

2. Every place of worship and land used in connection therewith and every churchyard, cemetery or burying ground. Churches, etc.

- (a) Where land is acquired for the purpose of a cemetery or burying ground but is not immediately required for such purpose it shall not be entitled to exemption from taxation under this paragraph until it has been enclosed and actually and *bona fide* required, used and occupied for the interment of the dead. When exemption not to apply.

3. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a university, high school, public or separate school, whether vested in a trustee or otherwise, so long as such buildings and grounds are actually used and occupied by such institution, but not if otherwise occupied. Public educational institutions.

4. The buildings and grounds of, and attached to, or otherwise *bona fide* used in connection with and for the purposes Seminaries of learning.

of a seminary of learning maintained for philanthropic, religious, or educational purposes, the whole profits from which are devoted or applied to such purposes only, but such grounds and buildings shall be exempt only while actually used and occupied by such seminary.

City and
town halls,
etc.
Rev. Stat.,
c. 359.

5. Every city or town hall, and every court house, gaol, lock-up and public hospital receiving aid under *The Hospitals and Charitable Institutions Act*, with the land attached thereto but not land of a public hospital when occupied by any person as tenant or lessee.

(a) Land owned and used by such a public hospital for farming purposes shall be deemed attached to the hospital within the meaning of this paragraph notwithstanding that it is separated therefrom by a highway.

Highways,
etc.

6. Every highway, lane or other public communication and every public square.

Municipal
property.

7. Except as provided in sections 46 and 47, the property belonging to or leased by any county or municipality or vested in or controlled by any public commission wherever situate and whether occupied for the purposes thereof or unoccupied; but not when occupied by a tenant or lessee.

Public
parks.

8. The property belonging to any municipality, and in use as a public park, whether situate within the municipality or in an adjacent municipality.

Industrial
farm, house
of refuge,
etc.

9. Every industrial farm, house of industry, house of refuge, orphan asylum, and every boys' and girls' or infants' home or other charitable institution conducted on philanthropic principles and not for the purpose of profit or gain, and every house belonging to a company for the reformation of offenders, and the land belonging to or connected with the same; but not when occupied by a tenant or lessee.

When
property of
charitable
institution
to be
exempt.

Children's
Aid
Societies,
Rev. Stat.,
c. 279.

10. The property of any children's aid society incorporated under *The Children's Protection Act*, whether held in the name of the society or in the name of a trustee or otherwise, if used exclusively for the purposes of and in connection with the society.

Income of
Friendly
Societies.

11. The income from the surplus funds of a Registered Friendly Society or the income arising from any gift or bequest to any charitable institution conducted on philanthropic principles and not for the purpose of profit or gain or to a public hospital receiving aid under *The Hospitals and Charitable Institutions Act*.

Rev. Stat.,
c. 359.

which is the only one of its kind in the world. It is a very old building, and it is very large. It is a very old building, and it is very large.

The building is very old, and it is very large. It is a very old building, and it is very large.

The building is very old, and it is very large. It is a very old building, and it is very large.

The building is very old, and it is very large. It is a very old building, and it is very large.

The building is very old, and it is very large. It is a very old building, and it is very large.

The building is very old, and it is very large. It is a very old building, and it is very large.

The building is very old, and it is very large. It is a very old building, and it is very large.

The building is very old, and it is very large. It is a very old building, and it is very large.

12. The property of every public library and other public institution, literary or scientific, and of every agricultural or horticultural society or association, to the extent of the actual occupation of such property for the purposes of the institution or society.

Scientific or literary institutions, etc.

13. Land acquired by any society or association by reason of its being the site of any battle fought in any war, and maintained, preserved and kept open to the public in order to promote the spirit of patriotism.

Battle sites.

14. The land of every company formed for the erection of exhibition buildings to the extent to which the council of the municipality in which such land is situate consents that it shall be exempt.

Exhibition buildings of companies.

15. The official income of the Governor-General of Canada, and the official income of the Lieutenant-Governor of Ontario.

Official income of Governors.

16. The full or half-pay of any officer, non-commissioned officer or private of His Majesty's regular Army or Navy; and any pension, salary, gratuity or stipend derived by any person from His Majesty's Imperial Treasury.

Income of officers, etc., on full pay.

17. Any pension granted to any member of His Majesty's military, naval or air forces for any disability suffered by the pensioner while serving in any of His Majesty's forces during the war that began in August, one thousand nine hundred and fourteen, and any pension granted to any dependent relative of any person who was killed or suffered any disability while serving in the said forces in the said war.

Pensions of soldiers exempt from taxation.

18. The income of a farmer derived from his farm.

Income from farms.

19. All fixed machinery used for manufacturing or farming purposes, including the foundations on which the same rests; but not fixed machinery used, intended or required for the production or supply of motive power including boilers and engines, gas, electric and other motors, nor machinery owned, operated or used by a railway company or by a person having the right, authority or permission to construct, maintain or operate within Ontario in, under, above, on or through any highway, lane or other public communication, public place or public water, any structure or other thing, for the purposes of a bridge, tramway or street railway, or for the purpose of conducting steam, heat, water, gas, oil, electricity or any property, substance or product capable of transportation, transmission or conveyance for the supply of water, light, heat, power, or other service.

Machinery.

20. The dividends or income from stock held by any person in an incorporated company, the income of which is liable to assessment in Ontario.

Income from stock in companies.

Toll road
stock.

21. The dividends or income from the stock or shares held by any person in a toll road. R.S.O. 1927, c. 238, s. 4, pars. 1-21.

Exemption
on income.

22. The annual income derived from any source by any person assessable directly in respect to income under this Act, to the amount of \$3,000 if such person is a householder in the municipality and assessed as such, or being the head of a family occupies with his family any portion of a dwelling house although not assessed therefor, or if the person is a widow or over sixty years of age, and to the amount of \$1,500 in the case of all other persons. 1930, c. 46, s. 1 (1).

Exemption
for
dependent.

23. \$400 of the income of the householder or head of a family mentioned in paragraph 22, for each dependent child and also for any dependent father or mother. R.S.O. 1927, c. 238, s. 4, para. 23; 1930, c. 46, s. 1 (2).

Rental of
real estate,
etc.

24. Rent or other income derived from real estate in Ontario except interest on mortgages.

"Wood-
lands."

25. Any part of a farm used for forestry purposes or being "woodlands." Provided that such exemption shall not be greater than one acre in ten acres of such farm and not more than twenty acres held under a single ownership.

- (a) "Woodlands" for the purposes of this paragraph shall mean lands having not less than four hundred trees per acre of all sizes, or three hundred trees, measuring over two inches in diameter, or two hundred, measuring over five inches in diameter, or one hundred, measuring over eight inches in diameter (all such measurements to be taken at four and one-half feet from the ground) of one or more of the following kinds: White or Norway pine, white or Norway spruce, hemlock, tamarac, oak, ash, elm, hickory, basswood, tulip (white wood), black cherry, walnut, butternut, chestnut, hard maple, soft maple, cedar, sycamore, beech, black locust, or catalpa, or any other variety which may be designated by order-in-council; and which said lands have been set apart by the owner for the sole purpose of fostering the growth of the trees thereon and which are not used for grazing live stock. R.S.O. 1927, c. 238, s. 4, pars. 24, 25.

Assessments
for local
improve-
ments.

Rev. Stat.,
c. 235.

5. The exemptions provided for by section 4 shall be subject to the provisions of *The Local Improvement Act* as to the assessment for local improvements of land, which would otherwise be exempt from such assessment under that section. R.S.O. 1927, c. 238, s. 5.

6. The exemption to which certain officers connected with the Superior Courts were, at the time of their appointment, and on the 5th day of March, 1880, entitled by Statute, in respect of their salaries, shall continue as to such officers only as were appointed before that date. R.S.O. 1927, c. 238, s. 6.

Exemption of certain officers of Superior Courts.

7.—(1) Where any person is entitled by law to exemption from assessment in respect of income, he may, upon making an affidavit, Form 1, require his name to be entered upon the assessment roll for so much of such income as will entitle him to vote at municipal elections and upon such affidavit being delivered to the assessor at any time before the day fixed for the return of his roll, it shall be the duty of the assessor to enter the name of such person together with said income on the roll; and such income shall be liable to taxation like other assessable income.

Assessment of persons for exempted income at request.

(2) Such affidavit may be made before the assessor or as provided in section 233. R.S.O. 1927, c. 238, s. 7.

Affidavit, how made.

8.—(1) Whenever a transfer is made of any land theretofore exempt from taxation under section 4, to some person not thereafter entitled to such exemption, or whenever land used for some purpose which would entitle it to exemption under that section ceases to be so used, or whenever the period for which any land is declared to be exempt from taxation under any statute or by-law expires, such land shall immediately be liable for so much of the taxes as it would have been liable for thereafter, if it had not been exempt.

Assessment of land after transfer or cesser of exemption.

(2) If the assessment for such municipality or the ward or part thereof where such land is situate has been completed before such transfer, cesser of user or expiration of exemption, or so far completed that the same cannot be assessed in the usual manner, the assessor or assessment commissioner shall assess the land as though the assessment were not completed, and the person assessed therefor shall have the right to appeal against such assessment within four days after receiving notice thereof; and if he appeals therefrom, all the provisions of this Act as to appeals to or from the court of revision shall apply; and thereafter such person shall be liable for the taxes thereon at the rate fixed for such year as though his name and the description of the land and the value thereof and other particulars were inserted in the usual way.

Special provision where assessment roll completed.

(3) This section shall not apply to enable any taxes for the current year to be collected upon any such land after the by-law fixing the rate of taxation for such year has been passed. R.S.O. 1927, c. 238, s. 8.

Not to apply after rate of taxation for year fixed.

9.—(1) Irrespective of any assessment of land under this Act, every person occupying or using land for the purpose of

Business assessment.

any business mentioned or described in this section shall be assessed for a sum to be called "Business Assessment" to be computed by reference to the assessed value of the land so occupied or used by him, as follows:

- (a) Every person carrying on the business of a distiller for a sum equal to one hundred and fifty per centum of the assessed value of the land occupied or used by him for such business exclusive of any portion of such land occupied or used by him for the distilling of alcohol solely and only for industrial purposes and for a sum equal to sixty per centum of the assessed value as to such last-mentioned portion.
- (b) Every person carrying on the business of a brewer for a sum equal to seventy-five per centum of the assessed value of the land occupied or used by him for such business exclusive of any portion of such land occupied and used by him as a malting house and for a sum equal to sixty per centum of the assessed value as to such last-mentioned portion.
- (c) Every person carrying on the business of a wholesale merchant, of an insurance company, a loan company or a trust company, as defined by this Act, or of an express company carrying on business on or in connection with a railway or steamboats or sailing or other vessels or of a land company, or of a loaning land corporation, or of a bank or a banker, or of any other financial business for a sum equal to seventy-five per centum of the said assessed value.
- (d) Subject to the provisions of clause (i) every person carrying on the business of a manufacturer for a sum equal to sixty per centum of the assessed value; and a manufacturer shall not be liable to business assessment as a wholesale merchant by reason of his carrying on the business of selling by wholesale the goods of his own manufacture on such land.
- (e) Every person carrying on the business of what is known as a departmental store or of a retail merchant dealing in more than five branches of retail trade or business in the same premises or in separate departments of premises under one roof, or in connected premises, where the assessed value of the premises exceeds \$20,000 or of a retail coal or wood or lumber dealer, lithographer, printer or publisher, except the publisher of a newspaper, for a sum equal to fifty per centum of the assessed value; but in cities having a population of not less than 100,000, retail coal dealers shall be assessed for a sum equal to thirty per centum of the assessed value.

- (f) Every person practising or carrying on business as a barrister, solicitor, notary public, conveyancer, physician, surgeon, oculist, aurist, medical electrician, dentist, veterinarian, civil, mining, consulting, mechanical or electrical engineer, surveyor, contractor, advertising agent, private detective, employment agent, accountant, assignee, auditor, osteopath, chiropractor, massagist, architect and, subject to subsection 8, every person carrying on a financial or commercial business or any other business as agent, for a sum equal to fifty per centum of the said assessed value; but where a person belonging to any class mentioned in this clause occupies or uses land partly for the purposes of his business and partly as a residence fifty per centum of the assessed value of the land occupied or used by him shall for the purpose of the business assessment be taken to be the full assessed value of the land so occupied or used.
- (g) Every person carrying on business as the publisher of a newspaper in a city, for a sum equal to thirty-five per centum and in any other municipality for a sum equal to twenty-five per centum of the assessed value.
- (h) Every person carrying on the business of a retail merchant in cities having a population of 50,000 or over for a sum equal to twenty-five per centum of the assessed value; in other cities and towns having a population of 10,000 or over for a sum equal to thirty per centum of the assessed value; and in all other municipalities for a sum equal to thirty-five per centum of the assessed value.
- (i) Every person carrying on the business of a flour miller in a mill producing on an average less than fifty barrels a day, for a sum equal to thirty-five per centum of the assessed value.
- (j) Every person carrying on the business of a photographer or of a theatre, concert hall, or skating rink, or other place of amusement, or of a boarding stable, or a livery, or the letting of vehicles or other property for hire, or of a restaurant, eating house, or other house of public entertainment, or of a hotel or any business not before in this section or in clause (k) specially mentioned, for a sum equal to twenty-five per centum of the assessed value.
- (k) Every person carrying on the business of a telegraph or telephone company, or of an electric railway, other than an electric railway owned, or operated

by or for a municipal corporation, tramway, street railway or incline railway, or of the transmission of oil or water, or of steam, heat, gas, or electricity for the purposes of light, heat, or power, for a sum equal to twenty-five per centum of the assessed value of the land (not being a highway, lane, or other public communication or public place or water or private right-of-way), occupied or used by such person, exclusive of the value of any machinery, plant or appliances erected or placed upon, in, over, under or affixed to such land.

- (l) Every person carrying on the business of a supervised car park for a sum equal to ten per centum of the assessed value.

- (i) For the purpose of this clause a supervised car park shall mean an area of unimproved land where motor vehicles are parked or stored under supervision and where a charge for such supervision is made.

Clubs.

- (2) Every proprietary or other club in which meals are furnished, whether to members or others, shall be liable to a business assessment for a sum equal to twenty-five per centum of the assessed value of the land occupied or used for the purposes of the club.

Persons carrying on more than one class of business.

- (3) Subject to the provisions of subsections 4 and 5, no person shall be assessed in respect of the same premises under more than one of the clauses of subsection 1, and where any person carries on more than one of the kinds of business mentioned in that subsection on the same premises, he shall be assessed by reference to the assessed value of the whole of the premises under that one of those clauses in which is included the kind of business which is the chief or preponderating business of those so carried on by him in or upon such premises.

Retailing by manufacturer.

- (4) Where a manufacturer also carries on the business of a retail merchant he shall be assessed as a retail merchant in respect of any premises or of any portion of any premises which are occupied and used by him solely and only for the purpose of such business.

Garage business and supervised car park.
Rev. Stat., c. 233.

- (5) Where a person carrying on the business of a public garage as defined by paragraph 12 of section 411 of *The Municipal Act*, also carries on the business of a supervised car park, he shall be assessed as a person carrying on the business of a supervised car park in respect of any premises or of any portion of the premises which are occupied and used by him solely and only for the purpose of such business.

(6) Where the amount of the assessment of any person assessable under this section would under the foregoing provisions be less than \$250, he shall be assessed for the sum of \$100. Minimum assessment.

(7) Where any person mentioned in subsection 1 occupies or uses land partly for the purpose of his business and partly for the purpose of a residence he shall be assessed in respect of the part occupied for the purpose of his business only; but this provision shall not apply to persons assessed under clause (f) of subsection 1. Where land used partly for business and partly for residence.

(8) A financial or commercial business shall not include a business carried on by operating steamboats, sailing or other vessels, tow barges or tugs; nor the business of a steam railway. Operation of steamboats, etc.

(9) No person occupying or using land as a farm, market-garden or nursery shall be liable to business assessment in respect of such land. Farmers, market gardeners and nurserymen.

(10) The premiums or assessments of an insurance company shall not be assessable, nor shall any subordinate lodge of any registered Friendly Society or any officer thereof in respect of any business of such subordinate lodge be liable to any business assessment. Case of insurance premiums and lodge of Friendly Society.

(11) Every person assessed for business assessment shall be liable for the payment of the tax thereon and the same shall not constitute a charge upon the land occupied or used. Tax not a charge on land.

(12) Wherever in this section general words are used for the purpose of including any business which is not expressly mentioned, such general words shall be construed as including any business not expressly mentioned, whether or not such business is of the same kind as or of a different kind from those expressly mentioned. R.S.O. 1927, c. 238, s. 9. Effect of general words.

Taxation on Income Directly.

10.—(1) Subject to the exemptions provided for in sections 4 and 9: Taxable income.

(a) Every person not liable to business assessment under section 9 shall be assessed in respect of income;

(b) Every person although liable to business assessment under section 9 shall also be assessed in respect of any income not derived from the business in respect of which he is assessable under that section; and,

(c) Every person liable to business assessment under section 9 shall also be assessed in respect of the

income derived by him from his business, profession or calling, to the extent to which such income exceeds the amount of such business assessment excepting incorporated companies and commissions, or trustees assessable under section 46, but the income assessed against a partnership shall not be again assessed when the same has been distributed and received by the individual partner. R.S.O. 1927, c. 238, s. 10 (1).

Assessment
of, how fixed.

(2) The income to be assessed shall be the income received during the year ending on the 31st of December then last past. R.S.O. 1927, c. 238, s. 10 (2); 1929, c. 63, s. 1.

Place of
assessment
for income.

11.—(1) Subject to subsection 6 of section 40 every person assessable in respect of income under section 10 shall be so assessed in the municipality in which he resides either at his place of residence or at his office or place of business.

Partner-
ships.

(2) Subject to subsection 6 of section 40 the income of a partnership, or of an incorporated company, if assessable, shall be assessed against the partners at their chief place of business, and against the company at its head office, or if the company has no head office in Ontario, at its chief place of business in the municipality. R.S.O. 1927, c. 238, s. 11.

Exemption
of income
payable
to non-
residents.

12. Where a person resident outside of Ontario invests money in Ontario or through an agent or trustee resident in Ontario, or creates a trust or agency fund in Ontario, or dies leaving an estate in Ontario, and income from such money, fund or estate is payable to any person resident out of Ontario, the income so payable shall not be assessed, and where such income is not distributable annually but accumulated by an executor, administrator, trustee or agent for the benefit of a person not resident in Ontario, the income so accumulated shall not be assessed. 1930, c. 46, s. 3 (1), *part*.

Assessment
of income
from estates
or trust
funds.

13.—(1) Where a person resident in Ontario creates a trust or agency fund or dies leaving an estate, and income from such fund or estate is payable to a person resident outside of Ontario, the income payable to such non-resident shall be assessed in the hands of the executors, administrators, trustees or agents of such estate or fund, who may pay the amount of taxes out of the income in their hands.

Where
income not
distributed
annually

(2) Subject to section 12 income received by an executor, administrator, trustee or agent, which income is not distributable annually but is accumulated, shall be liable to assessment from year to year, but shall not be liable to be again assessed when the accumulated fund is distributed.

Income
received by a
deceased
person prior
to his death.

(3) Income received by a deceased person in his lifetime shall be liable to assessment and taxation subject to the exemptions to which the deceased person, if living, would

have been entitled, and the executor, administrator or trustee of his estate shall be assessed in respect to such income, but only in his representative capacity and any income assessed under this subsection shall not be again assessed when the same has been distributed and received by the beneficiaries of the estate of the deceased person.

(4) Any executor, administrator, trustee or agent failing to pay the income tax levied upon any assessment made under this section out of the fund or estate shall be personally liable therefor. When executor, etc., personally liable.

(5) The municipality entitled to assess shall be the municipality in which the testator resided at the time of his death, or in which the settlor or principal resided at the date of the creation of the trust or agency fund, or, if the testator, settlor or principal did not reside in Ontario, at such time or date, the municipality where the trustee or agent resides, or if there be more than one, where the chief business of the trust or agency fund is carried on. Municipality entitled to assess.

(6) Where the person in receipt of income assessable under this section resides or carries on business within the municipality entitled to assess, the assessment shall be made either at his place of business or residence; and where such person does not reside or carry on business in the municipality entitled to assess, the assessment shall be made at the office of the clerk of such municipality. 1930, c. 46, s. 3 (1), *part.* Place of assessment.

Telegraph and Telephone Companies.

14.—(1) Every telephone company carrying on business in a city, town, village, or police village, in addition to any other assessment to which it may be liable under this Act, shall be assessed for sixty per centum of the amount of the gross receipts from all telephone and other equipment belonging to the company located within the municipal limits of the city, town, village or police village, for the year ending on the 31st day of December next preceding the assessment; but in cities having a population of not less than 100,000 such company shall be assessed for seventy-five per centum of such gross receipts. Assessment of telephone companies, on income in cities, towns, villages and police villages.

(2) To remove doubts it is hereby declared that the receipts of a telephone company from long distance business or calls in a municipality or police village are and always have been liable to assessment under the provisions of subsection 1 in such municipality or police village. R.S.O. 1927, c. 238, s. 14 (1, 2). Assessment of receipts from long-distance business.

(3) Every telephone company shall be assessed in every township for one ground circuit (being a single wire for carrying a message) or metallic circuit (being two wires for Assessment of telephone companies, on mileage in townships.

carrying a message), as the case may be, placed or strung on the poles or other structures or in conduits operated or used by the company, and the poles, structures, or conduits used in connection therewith in the township and in use on the 31st day of December next preceding the assessment at the rate of \$135 per mile and if any line of poles or other structures or conduits carries more than one ground circuit or metallic circuit at the rate of \$7.50 per mile for each additional ground circuit or metallic circuit, as the case may be, placed or strung on the 31st day of December next preceding the assessment. R.S.O. 1927, c. 238, s. 14 (3); 1930, c. 46, s. 2 (1).

Assessment
of circuits
of local
telephone
systems.

(4) Where a telephone company does not operate generally throughout Ontario and is not authorized by Statute to carry on business throughout Ontario, the circuits placed or strung on poles or other structures or conduits operated or used by the company and the poles, structures or conduits used in connection therewith within any township shall be assessed at their actual value, but not exceeding in the whole the rates per mile prescribed by this section except that where the first circuit placed or strung on any poles or other structures of the company and included in the computation of the assessor consists of iron wire such value shall not exceed \$50 per mile.

Computa-
tion of
length of
circuits.

(5) In the computation of the length of such telephone circuits in a township the circuits placed or strung within a police village and every circuit placed or strung on poles or other structures or in conduits, and the poles, structures or conduits used in connection therewith, which does not exceed twenty-five miles in length and which is not used as a connecting circuit between two or more central exchange switchboards, shall not be included. 1930, c. 46, s. 2 (2).

Telegraph
companies.

Assessment
on income
in cities,
towns,
villages and
police
villages.

(6) Every telegraph company carrying on business in a city, town, village or police village shall in addition to any other assessment to which it may be liable under this Act be assessed for fifty per centum of the amount of the gross receipts belonging to the company in such city, town, village or police village from the business of the company for the year ending on the 31st day of December next preceding the assessment.

Assessment
on mileage in
townships.

(7) In every township there shall be assessed against every such telegraph company a sum equal to \$40 for every mile of the length of one wire placed or strung on the poles or other structures or in conduits operated or used by the company in the township and in use on the 31st day of December next preceding the assessment and a sum equal to \$5 per mile for each additional wire so placed or strung on the 31st day of December next preceding the assessment.

Telegraph
and
telephone
plant of
railways.

(8) The telephone and telegraph plant, poles and wires of a steam railway company which are used exclusively in the running of trains or for any other purposes of a steam

railway and not for commercial purposes shall be exempt from assessment; but each of such wires when used for commercial purposes shall be assessed at \$5 per mile in the manner hereinbefore mentioned.

(9) In the computation of the length of telegraph wires and additional wires for assessment in a township the wires placed or strung within the area of any police village and the wires of all branch and loop lines which do not exceed twenty-five miles in length shall not be included. Wires in police villages and branch and loop lines excluded.

(10) In the measurement of such additional wires, the length of every telegraph wire and every telephone wire forming a ground circuit or pair of telephone wires forming a metallic circuit, as the case may be, placed or strung in cables or other combinations, and used or capable of being used as an independent means of conveying messages shall be computed. What to be measured as separate wires.

(11) Every company assessed as provided in this section shall, in townships, be exempt from assessment in any other manner or on any other property for municipal purposes, and shall, in cities, towns, villages and police villages be exempt from assessment in respect of all plant, appliances and machinery wherever situate and in respect of all structures placed on, over, under, or affixed to any highway, lane or other public communication, public place or water. Exemption from other assessments.

(12) Where the poles, structures, conduits or wires of a telegraph or telephone company are placed on the boundary line between two townships or so near thereto that they are in some places on one side and in other places on the other side of the boundary line or are placed on a road which lies between two townships, although it may deviate so as in some places to be wholly or partly within either of them, the company shall be assessed in each township for one-half of the amount assessable against it under subsections 3, 4, 7 or 8, as the case may be, in both the townships taken together. Poles and wires on township boundaries.

(13) The taxes payable by a company under this section shall be a lien on all the lands of the company in the municipality. Tax to be a lien on lands of company. R.S.O. 1927, c. 238, s. 14 (6-13).

15.—(1) Every telegraph and telephone company doing business in Ontario shall on or before the 1st day of March in each year transmit to the Provincial Secretary a statement in writing showing: Returns by telegraph and telephone companies.

(a) The gross receipts of the company in Ontario and the gross receipts of the company in each city, town, village and police village, from its business for the year ending on the 31st day of December then last past;

- (b) The length in miles of one wire or of a pair of wires placed or strung on all the poles or other structures or in conduits operated or used by the company in each township;
- (c) The number of miles in length of one wire or of one pair of wires, as the case may be, operated or used by the company in each township, including in the measurement the length in each township of every wire or pair of wires, as the case may be, placed or strung in cables or other combinations, and used or capable of being used as an independent means of conveying messages; and

transmit to the assessment commissioner, or if there is no assessment commissioner, to the clerk, of every city, town and village and to the clerk of the township in the case of a police village in which the company does business, a statement in writing of the amount of the gross receipts of the company in such city, town, village or police village for the year ending on the 31st day of December then last past.

Verifying
statement.

(2) Every such statement shall be signed by or on behalf of the company and shall be verified in the same manner as assessment returns are required by section 19 to be verified. R.S.O. 1927, c. 238, s. 15.

Easements and Land Used as Lanes.

Assessment
of
easements.

15a.—(1) Where an easement is appurtenant to any land it shall be assessed in connection with and as part of such land at the added value it gives to such land as the dominant tenement, and the assessment of the land which as the servient tenement, is subject to the easement shall be reduced accordingly.

Lanes used
as right-of-
way.

(2) Where land is laid out and used as a lane and is subject to such rights-of-way as prevent any beneficial use of it by the owner it shall not be assessed separately, but its value shall be apportioned among the various parcels to which the right-of-way is appurtenant and shall be included in the assessment of such parcels. In such cases the assessor shall return the land so used as "Lane not assessed."

Sale for
taxes of
dominant
and servient
tenement.

(3) Where a dominant tenement is sold for arrears of taxes the easements appurtenant thereto shall pass to the purchaser and where a servient tenement is sold for arrears of taxes the sale shall not affect any easement to which it is subject.

Restrictive
covenant.

(4) A restrictive covenant running with the land shall be deemed to be an easement within the meaning of this section. 1930, c. 46, s. 4.

ASSESSMENT RETURNS BY TAXPAYERS.

16. Every person shall give all necessary information to the assessors, if required by them, for the purpose of enabling them to properly assess him. R.S.O. 1927, c. 238, s. 16. Information to assessors generally. 18

17. Every person employing any other person in his trade, manufacture, business or calling within ten days after demand therefor shall furnish to the assessors of any municipality information concerning the names, places of residence, and wages, salary or other remuneration of all persons employed by him whose wages, salary or other remuneration are not exempt under the provisions of paragraph 22 of section 4. R.S.O. 1927, c. 238, s. 17. Information by employer as to employees.

18.—(1) Any assessor requiring information from any person pursuant to section 16, shall cause to be delivered or mailed to the address of such person a notice, Form 2, accompanied by such blank forms of the assessment return to be made by such person as may be necessary; and such person shall, within ten days thereafter, enter in the forms all the particulars required by the notice, in the proper blanks and columns, and deliver or mail such return to the assessor. Requisitions by assessor for information. 16

(2) The return to be made by a person as to income shall be in the form prescribed by the Lieutenant-Governor in Council and such form shall be published in the *Ontario Gazette*. Income returns.

(3) Before delivering or mailing the return to the assessor it shall be signed by or on behalf of such person, and shall be verified by an affidavit as in Form 2, attached thereto. Verifying statement.

(4) Such affidavit may be made before the assessor or as provided in section 233. R.S.O. 1927, c. 238, s. 18. Affidavit, how made.

19.—(1) Every corporation whose dividends are liable to taxation against the shareholders as income, which has received a notice from any assessor or assessment commissioner requiring it to do so, shall within thirty days thereafter deliver or mail to such assessor or assessment commissioner a statement, in writing, setting forth the names and addresses of all shareholders who are resident in the municipality for which he is appointed or who ought to be assessed for their income therein, the amount of stock held by every shareholder, as of the 31st of December next preceding, and the amount of dividends and bonuses paid to each during the twelve months next preceding. Returns by corporations as to shareholders.

(a) "Dividends" in this subsection shall include interest on bonds, debentures or other securities. "Dividends."

Delivery of
notice.

(2) The notice shall be addressed to the corporation and delivered or mailed by registered post to the head office of the corporation in Ontario or to any branch or agency of such corporation in Ontario, or be left at the principal office or the office of the manager, cashier or other chief officer of the corporation, and the notice shall be deemed to have been received when it was so delivered, mailed or left.

Verifying
statement.

(3) Every such statement shall be verified by an affidavit as in Form 2, attached thereto, made by some officer of the corporation having a knowledge of the facts. R.S.O. 1927, c. 238, s. 19.

Declaration
as to income.

20.—(1) In cities every person in receipt of an income liable to assessment shall within the time fixed by by-law of the council forward to the assessment commissioner a statutory declaration according to the form referred to in subsection 2 of section 18 of this Act, showing the income received during the year ending on the 31st of December then last past; provided, however, that this section shall not apply to persons who have made a return to the assessor upon request as provided by section 18. R.S.O. 1927, c. 238, s. 20 (1); 1929, c. 63, s. 3.

Filing in
different
wards.

(2) The council may by the said by-law fix a different date for each ward for the filing of such declarations.

Declaration,
how made.

(3) Such declarations may be made before the assessor or as provided in section 233. R.S.O. 1927, c. 238, s. 20 (2, 3).

Agents, etc.,
of residents
in Ontario
to forward
statement
of income
of their
principals.

21.—(1) Every agent, trustee, executor or person who collects or receives, or is in any way in possession or control of income for or on behalf of a person resident in Ontario shall, upon receipt of a notice from the assessor or assessment commissioner within ten days thereafter deliver or mail to the assessor or assessment commissioner a statement in writing setting forth the names and addresses of all such persons who are resident in the municipality who ought to be assessed for their income therein, together with the amount of income paid during the year ending on the 31st day of December then last past. R.S.O. 1927, c. 238, s. 21.

Return by
executor,
etc., as to
income of
testator.

(2) Every executor, administrator or trustee of the estate of a person who died during the year ending on December 31st then last past or before the assessment roll is returned in the then current year without having completed and filed a return as provided in section 18 shall, when requested so to do by the assessor or assessment commissioner complete and file with the assessor of the municipality wherein such person was resident at the time of his death such a return, stating the income received by such deceased person during the year ending on December 31st then last past. 1930, c. 46, s. 3 (2).

22.—(1) The assessor shall not be bound by any statement delivered under the next preceding six sections, nor shall the same excuse him from making due inquiry to ascertain its correctness; and, notwithstanding any such statement, the assessor may assess every person for such amount as he believes to be just and correct, and may omit his name or any land which he claims to own or occupy, if the assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such land. Assessor not bound by returns.

(2) Except when examined as a witness before a court no assessor, assessment commissioner, assistant or other person employed by the corporation of the municipality shall communicate or allow to be communicated to any person except to the solicitor of the corporation in the discharge of his duty any information obtained under the provisions of sections 16 to 21, or allow any person to inspect or have access to any written statement furnished under the provisions of sections 18 to 21 and no person other than the assessor or assessment commissioner and their assistants shall be entitled to any information respecting the assessment of any person other than as provided in section 53. Information to be confidential.

(3) Every person who contravenes subsection 2 shall incur a penalty not exceeding \$200. Penalty. R.S.O. 1927, c. 238, s. 22.

23.—(1) Every person who, having been duly required to deliver or furnish any written statement or information mentioned in the next preceding seven sections, makes default in delivering or furnishing the same and any corporation which makes default in delivering the statement mentioned in section 15, shall incur a penalty not exceeding \$100 and an additional penalty of \$10 for each day during which default continues. Penalty for not furnishing information.

(2) Every person who knowingly states anything false in any such statement or in furnishing such information shall incur a penalty not exceeding \$200. Penalty for false statement. R.S.O. 1927, c. 238, s. 23.

DUTIES OF ASSESSORS.

PREPARATION OF ASSESSMENT ROLLS.

24.—(1) Every assessor shall prepare an assessment roll in which after diligent inquiry he shall set down according to the best information to be had, the particulars hereinafter mentioned, and in doing so he shall observe the following provisions: Assessment rolls, form and contents.

- (a) He shall set down the names and surnames, in full, if the same can be ascertained, of all persons, Names of persons assessed.

whether they are or are not resident in the municipality, ward, or district for which he has been appointed, who are liable to assessment therein.

Amount
assessed
against
them.

- (b) He shall set down in the proper column opposite his name the amounts assessable against each person.

Subdivisions
to be
designated.

- (c) Land known to be subdivided shall be designated in the roll by the numbers or other designation of the subdivisions, with reference where necessary to the plan or survey thereof, and land not subdivided into lots shall be designated by its boundaries or other intelligible description.

Description
of part of lot.

- (d) Where part of a lot in a city, town or village is to be assessed it shall be a sufficient description of it if the name of the owner and the tenant, if any, and the number of feet of its frontage are entered on the assessment roll; and the part assessed shall be deemed to be that part of the lot belonging to the owner whose name is so entered.

Each lot to
be assessed.

- (e) Each subdivision shall be assessed separately, and every parcel of land (whether a whole subdivision or a portion thereof, or the whole or a portion of any building thereon) in the separate occupation of any person, shall be separately assessed.

Description
of block of
vacant land.

- (f) Where a block of vacant land subdivided into lots is owned by the same person it may be entered on the roll as so many acres of the original block or lot if the numbers and description of the lots into which it is subdivided are also entered on the roll, and the provisions of section 136 shall apply.

Assessment
of both
owner and
tenant.

- (g) Subject to the provisions of subsection 5, where land is assessed against both owner and tenant, both names shall be entered on the roll, bracketed opposite the land, and numbered on the roll.

Entry of
name of wife
or husband
of person
rated.

- (h) The assessor shall also enter on the roll bracketed with the name of the owner or tenant, the name of the husband or wife as the case may be of such owner or tenant who is entitled to be a municipal elector under the provisions of *The Municipal Act*.

Rev. Stat.,
c. 233.

(NOTE.—*In cities the particulars required by clause (h) may be entered in a separate or supplementary assessment roll. See section 25.*)

Deceased
persons.

- (i) No assessment shall be made against the name of any deceased person, but when the assessor is

unable to ascertain the name of the person who should be assessed in lieu of the deceased person, he may enter instead of such name, the words "Representatives of A. B., deceased" (*giving the name of such deceased person*).

- (j) In assessing land of non-residents to which subsection 6 of section 37 is applicable, the assessor shall enter such land at the end of the assessment roll, separated from the other assessments and placed under the heading "Land of Non-residents," and shall fill in as far as is possible under such heading with regard to such land, the particulars mentioned in columns 1, 2, 7 to 17 inclusive, and 24. Non-residents.

(2) The assessor when making the annual assessment, shall inquire of every resident taxable person whether there have been any births or deaths in the family within the previous twelve months, ending on the 31st day of December then last past, and the dates thereof and shall enter the number and dates opposite the name of the person assessed, in the proper column. R.S.O. 1927, c. 238, s. 24 (1, 2). Inquiry as to births and deaths.

(3) The assessor shall set down the particulars in separate columns as follows: Further particulars.

Column 1.—The successive number on the roll.

Column 2.—Name (surname first) and post office address and rural route mail number of taxable persons (including both the owner and tenant in regard to each parcel of land, and persons otherwise taxable) or person entitled to be entered on the roll as a farmer's son.

Column 3.—The age of every person entered on the roll.

Column 4.—Statement whether the person is a British subject or an alien by inserting opposite his name the letters "B.S." or "A." as the case may be. R.S.O. 1927, c. 238, s. 24 (3), *part*.

Column 5.—Statement whether the person is an owner or tenant by inserting opposite his name the letter "O." or "T." as the case may be; and where the person is qualified to vote at municipal elections as well as at elections for the Assembly, there shall also be entered opposite his name in that column, in capitals, the letters "L.F." meaning thereby "Legislative Franchise"; and where the person is a "farmer's son," or "farmer's daughter," there shall also be similarly entered the letters "F.S." or "F.D."; and in the case of a person who is entitled to be a municipal elector by reason of being the husband or wife of the person rated or entitled to

Rev. Stat.,
c. 233.

be rated for land as provided by *The Municipal Act* there shall also be entered the letters "M.F.N.C.," meaning that such person is entitled to vote at municipal elections but is not to be counted for the purpose of determining representation in the county council; and all such names shall be numbered on the roll. R.S.O. 1927, c. 238, s. 24 (3), *part*; 1931, c. 51, s. 2.

(NOTE.—*The underlined amendments of 1931, included in the next preceding paragraph, relating to farmers' daughters, do not come into force until the 1st day of January, 1932.*)

(NOTE.—*In cities it is not necessary to enter on the roll the letters "M.F.N.C." as above required as the names of such persons may be entered on a separate or supplementary assessment roll. See section 25.*)

Column 6.—Occupation, and in case of women a statement whether the person is a spinster, married woman, or widow, by entering opposite name of the person the letter "S," "M," or "W," as the case may be, and in the case of a non-resident owner the letters "N.R." (*See as to Trustees, etc., sec. 37 (11).*)

Column 7.—Number of concession, name of street, or other designation of the local division in which the land lies.

Column 8.—Number of lot, house, etc., in such division. (*See also subsection 4.*)

Column 9.—Number of acres, or other measures showing the extent of the property.

Column 10.—Number of acres cleared, including as cleared all land cleared of trees, arable or otherwise, fit for cultivation, or suitable for pasture, and in cities, towns or villages, whether vacant or built upon.

Column 11.—Number of acres of woodland.

Column 12.—Number of acres of slash land.

Column 13.—Number of acres of swamp, marsh or waste land.

Column 14.—Actual value of the parcel of real property, exclusive of the buildings thereon.

Column 15.—Value of buildings as determined under section 40.

Column 16.—Total actual value of the land.

Column 17.—Total amount of taxable land.

Column 18.—Total value of the land if liable for school rates only.

Column 19.—Total value of land exempt from taxation or liable for local improvements only.

Column 20.—Amount of business assessment under section 9.

Column 21.—Amount of income taxable under sections 10 to 12.

Column 22.—Total assessment.

Column 23.—Religion.

Column 24.—School sections, and whether a public or separate school supporter, by inserting the letters "P" or "S" as the case may be.

Column 25.—Number of persons in the family of each person assessed as a resident, including such person and all other persons residing on the premises.

Column 26.—Number of days statute labour for which each person is liable.

Column 27.—Births.

Column 28.—Deaths.

Column 29.—Number of dogs and number of bitches.

Column 30.—Date of delivery of notice under section 52.

Column 31.—Remarks. R.S.O. 1927, c. 238, s. 24 (3), *part.*

(4) Opposite the name of every person entered on the assessment roll but not assessed for land the assessor shall, in columns 7 and 8 enter: When residence of person assessed to be entered.

(a) In the case of a city, town or village, the residence of such person by its number (if any) and the street or locality in which the same is situate;

(b) In the case of a township, the concession wherein and the lot or part of the lot whereon such person resides;

and in all cases any additional description as to locality or otherwise, which may be reasonably necessary to enable such residence to be ascertained and verified.

(5) In cities and towns the assessor may vary the form of the assessment roll so as to show in columns 1, 2, 3, 5 and 6 the name and other particulars relating to tenants (or if Special columns in cities and towns.

there is no tenant by entering in column 2 the words "vacant lot") and in an additional set of columns numbered 1*a*, 2*a*, 3*a*, 4*a* and 5*a* similar particulars relating to the owner or tenant if the tenant is a lessee holding under a lease extending over twenty-one or more years, and by inserting in column 4*a* the letters "O" or "L," as the case may require, opposite the name of the owner or lessee. R.S.O. 1927, c. 238, s. 24 (4, 5).

Variation
of roll in
cities and
towns.

(6) In a city or town the form may be varied so as to give any additional information required owing to changes in the boundaries of the municipality or other like causes, or so as to allow the same to be adapted to mechanical bookkeeping methods in the preparation of the roll, and columns may be omitted which are inapplicable to a city or town. 1931, c. 51, s. 3.

Special
provisions
for cities.

25. In cities and separated towns it shall not be necessary to comply with the provisions of clause *h* of subsection 1 of section 24 or of column 5 in subsection 3 of section 24 as to the entry of the letters "M.F.N.C." but the name of every person who is entitled to be a municipal elector by reason of being the wife or husband of the person rated or entitled to be rated for land as above set out may be entered in a separate or supplementary assessment roll by the assessor or assistant assessor appointed and sworn in the same manner as the assessor and all such rolls shall be verified by the assessor or assistant assessor by his affidavit or solemn affirmation according to the following form:

I (*name and residence*)
make oath and say (*or solemnly declare and affirm*) that:

I have, according to the best of my information and belief, set down in the above separate assessment roll the name of every person who is entitled to be a municipal elector by reason of being the husband or wife of the person rated or entitled to be rated for land as provided by *The Municipal Act*.

R.S.O. 1927, c. 238, s. 25.

Special
provision as
to certain
townships.

26. The provisions of clause (*j*) of subsection 1 of section 24 shall not apply to the Townships of York, Scarborough, and Etobicoke, in the County of York, or to the Township of Barton in the County of Wentworth, but the assessor shall assess in the manner provided by subsection 5 of section 37, the unoccupied land of non-residents who have not given notice to the clerk under subsection 6 of section 37. R.S.O. 1927, c. 238, s. 26.

Assessment
of lands en
block.

27.—(1) Notwithstanding anything in this Act, in a municipality composed of more than one township the assessor when he finds it difficult for any reason to comply with the provisions of this Act requiring a separate assessment of each lot or subdivision thereof, may assess the land of any

person *en bloc* and for a lump sum or at so much per acre, without placing a separate valuation upon each lot or subdivision thereof, and without distributing the assessment in any way or entering any other details in the assessment roll or observing any of the formalities in relation to the assessment roll, prescribed by this Act.

(2) Where any part of such land is to the knowledge of the assessor occupied by any person as tenant he shall enter the name of such person on the roll and make a separate assessment of the land so occupied, but failure to enter such tenant on the roll or to assess the lands occupied by him shall not render invalid any assessment *en bloc* and for a lump sum or at so much per acre as provided by subsection 1. R.S.O. 1927, c. 238, s. 27. Entering tenant on roll.

28.—(1) In this section,—

Interpretation.

- (a) "Farm" shall mean not less than twenty acres of land in the actual occupation of the owner of it;
- (b) "Father" shall include stepfather;
- (c) "Mother" shall include stepmother;
- (d) "Owner" shall mean a person who is owner in his or her own right, or a person whose wife is owner in her own right, of any estate for life or any greater estate legal or equitable, or of a leasehold estate the term of which is not less than five years, except where the person is a widow and in that case "owner" shall mean "owner in her own right" of such an estate;
- (e) "Son," "sons," "farmer's son" and "farmers' sons" shall mean son or sons, stepson or stepsons of the full age of twenty-one years not otherwise entitled to be entered on the voters' list. R.S.O. 1927, c. 238, s. 28 (1).
- (f) "Daughter," "daughters," "farmer's daughter" and "farmers' daughters" shall mean daughter or daughters, step-daughter or step-daughters of the full age of twenty-one years not otherwise entitled to be entered on the voters' list. 1931, c. 51, s. 4 (1).

(2) Subject to the provisions of the following subsections, where a father or mother is the owner of a farm, his or her sons and daughters who have resided on the farm for the twelve months next preceding and are residing thereon at the date fixed for beginning to make the assessment roll shall have Farmers' sons.

the same right to be entered on the roll as if they were jointly assessed for the farm with the father or mother, but they shall be entered on the roll as farmers' sons, or farmers' daughters, as the case may be. R.S.O. 1927, c. 238, s. 28 (2); 1931, c. 51, s. 4 (2).

When son
not entitled
to be
entered.

(3) Where the amount at which the farm is assessed is insufficient, if equally divided between a father or mother and son or daughter, and they were jointly assessed for it, to qualify both to vote at a municipal election, the son or daughter shall not be entitled to be entered on the roll in respect of the farm. R.S.O. 1927, c. 238, s. 28 (3); 1931, c. 51, s. 4 (3).

When
assessment
insufficient
to qualify
all sons.

(4) If the father is living and there are more sons than one resident as provided in subsection 1, and the farm is not assessed for an amount sufficient, if equally divided between them, to qualify the father and all such sons to vote at a municipal election, so many of the sons in the order of their seniority, beginning with the eldest, as the amount at which the farm is assessed, if equally divided between them and the father, would be sufficient to qualify, shall be entitled to be entered on the roll as farmers' sons.

Idem.

(5) If the father is dead and the mother is a widow and the farm is not assessed for an amount sufficient, if equally divided between them to qualify all of them to vote at a municipal election, so many of the sons, in the order mentioned in subsection 4, as the amount at which the farm is assessed, if equally divided between the mother and them, would be sufficient to qualify, shall be entitled to be entered on the roll as farmers' sons. R.S.O. 1927, c. 238, s. 28 (4, 5).

Right of
daughter to
vote where
no sons.

(5a) Where a father or mother has no sons, the daughters, if any, shall for the purposes of subsections 4 or 5 be entitled to be entered on the roll as farmers' daughters in the same manner and to the same extent as the sons, if there had been sons, would have been entitled to be entered on the roll.

Right of
daughter to
vote where
sons also
vote.

(5b) Where a father or mother has sons and daughters and the farm is assessed at an amount more than sufficient to entitle the father or mother and all the sons to be entered on the roll, but is not assessed for an amount sufficient to qualify also all such daughters to vote at a municipal election, so many of the daughters in the order mentioned for sons in subsection 4 as the amount at which the farm is assessed if equally divided between the father, mother and the sons and daughters would be sufficient to qualify shall be entitled to be entered on the roll as farmers' daughters. 1931, c. 51, s. 4 (4).

(6) Occasional or temporary absence from the farm for a time or times not exceeding in the whole six of the twelve months shall not disentitle a farmer's son or farmer's daughter to be entered on the roll. R.S.O. 1927, c. 238, s. 28 (6); 1931, c. 51, s. 4 (5). Occasional absence not to disqualify.

(NOTE.—*The underlined amendments of 1931, included in section 28 relating to farmers' daughters do not come into force until the 1st day of January, 1932.*)

29.—(1) In addition to the particulars required by this Act, to be entered upon the assessment roll, every assessor shall enter upon the roll the name of every person who is of the full age of twenty-one years, a British subject, and who has been a resident of Ontario for a period of nine months prior to the date fixed for the assessor to begin to make up his roll, and who is a resident of the municipality and qualified in other respects as the assessor believes, to vote at elections to the Assembly. Assessor to enter names on roll.

(2) After the name of every person so entered, the assessor shall enter the person's place of residence, and condition (as "married" or "married woman," "widower," "widow," "bachelor," or "spinster," as the case may be) or initials denoting such condition and the letters "L.F." (Legislative Franchise). Particulars to be entered on list.

(3) It shall be the duty of the assessor to make diligent inquiries when preparing the assessment roll in order to ascertain the persons who are entitled to be entered on the roll under this section. Duty of assessor.

(4) The names of persons and the particulars in relation to such persons required by this section to be entered in the assessment roll, and who are not qualified to vote at municipal elections, may be entered in a separate or supplementary assessment roll by the assessor or an assistant assessor appointed and sworn in the same manner as the assessor and all such rolls shall be verified by the assessor or assistant assessor by his affidavit or solemn affirmation according to the following form: List of names of provincial electors on separate assessment roll.

I (*name and residence*), make oath and say (*or solemnly declare and affirm*), as follows

I have according to the best of my information and belief set down in the above separate roll the name of every person who is of the full age of twenty-one years, a British subject, and who has been a resident of Ontario for a period of nine months prior to the day of 1931 (the date fixed for the assessor to begin to make up his roll) and who is a resident of the municipality (*or electoral district*) and qualified in other respects, as I believe, to vote at elections to the Assembly, and who is not qualified to vote at municipal elections.

Entry of School Supporters on Roll.

Assessor to be guided by index book.

Rev. Stat., c. 328.

30. Where the index book required by section 61 of *The Separate Schools Act* is prepared, the assessor shall be guided thereby in ascertaining who have given the notices which are by law necessary in order to entitle supporters of Roman Catholic separate schools to exemption from the public school tax. R.S.O. 1927, c. 238, s. 30.

Evidence on which assessor to enter persons as separate school supporters.

31. The assessor, where the entry in the index book mentioned in section 30 does not show a ratepayer to be a supporter of separate schools, shall accept the statement of the ratepayer, or a statement made on his behalf and by his authority, and not otherwise, that he is a Roman Catholic, as sufficient *prima facie* evidence for placing such person in the proper column of the assessment roll for separate school supporters, or if the assessor knows personally any ratepayer to be a Roman Catholic this shall also be sufficient for placing him in such last-mentioned column. R.S.O. 1927, c. 238, s. 31.

Entry of Roman Catholic separate school supporters.

32. The court of revision shall hear and determine all complaints with regard to persons alleged to be wrongfully placed upon or omitted from the roll as Roman Catholic separate school supporters, and any person so complaining or any ratepayer may give notice in writing to the clerk of the municipality of such complaint, and the provisions of this Act as to giving notice of complaints against the assessment roll and proceedings for the trial thereof shall apply to complaints under this section. R.S.O. 1927, c. 238, s. 32.

Notice to be given of assessment as public or separate school supporter.

33.—(1) In the case of a municipality in which there are supporters of a Roman Catholic separate school therein, or contiguous thereto, there shall be printed in conspicuous characters, or written across or on the assessor's notice to every ratepayer provided for by section 52 and set out as Form 5, in addition to the proper entry heretofore required to be made in the column respecting the school tax, the following words: "*You are assessed as a Separate School supporter,*" or "*You are assessed as a Public School supporter,*" as the case may be; or these words may be added to the notice to the ratepayer set forth in the said Form.

Notice to be given of change in assessment as public or separate school supporter.

(2) Where a ratepayer, who was in the next preceding year assessed as a public school supporter, is being assessed as a separate school supporter or where a ratepayer, who was in the next preceding year assessed as a separate school supporter, is being assessed as a public school supporter, it shall be the duty of the assessor to give, in addition to all other notices, a written or printed notice to such ratepayer that such change is being made. R.S.O. 1927, c. 238, s. 33.

School Census.

34.—(1) The assessors or assistant assessors of every ^{School census.} municipality shall enter in a book, Form 3, to be provided by the clerk of the municipality, the name, age and residence of every child between the ages of 5 and 8 years, 8 and 14 years, 14 and 16 years, 16 and 18 years, resident in the municipality, the name and residence of such child's parent or guardian, with an indication as to whether such parent or guardian is a public or separate school supporter, and shall return said book to the clerk of the municipality with the assessment roll for the use of the school attendance officer and others.

(2) In cities having a population of over 100,000 such ^{In cities over 100,000.} book need not be returned with the assessment roll, but shall be returned to the clerk of the municipality not later than the first day of October in each year. R.S.O. 1927, c. 238, s. 34.

List of Lands Patented, Located, etc.

35. The county treasurer shall from the list transmitted to him by the Minister of Lands and Forests, under section 25 of *The Public Lands Act*, furnish to the clerk of each municipality in the county a copy of the said lists, so far as regards lands in such municipality, and such clerk shall furnish the assessors respectively with a statement showing what lands in the said annual list are liable to assessment within such assessor's assessment district. R.S.O. 1927, c. 238, s. 35. ^{County treasurer to furnish copies of lists to clerks of municipalities. Rev. Stat., c. 35.}

(NOTE.—See *The Public Lands Act*, Rev. Stat., c. 35, s. 25, requiring Minister of Lands and Forests to send list of lands patented, located, etc., to treasurers of counties and of local municipalities in unorganized territory.)

[See *The Registry Act*, Rev. Stat., c. 155, s. 100, requiring registrars upon request of the clerk of a municipality or assessment commissioner to furnish lists of transfers of land.]

MODE OF ASSESSMENT OF LANDS.

36. Except as hereinafter provided for, land shall be ^{Land, where assessed.} assessed in the municipality in which it lies, and in the case of cities and towns in the ward in which it lies. R.S.O. 1927, c. 238, s. 36.

Owner occupying Land.

37.—(1) Land occupied by the owner shall be assessed ^{Land,—against whom to be assessed.} against him.

Resident Owner of unoccupied Land.

(2) Unoccupied land the owner of which is resident in the ^{Unoccupied land of resident} municipality, shall be assessed against him.

Resident Owner, Land occupied by Tenant.

Land of
resident
occupied by
tenant.

(3) Land owned by a resident in the municipality and occupied by any person other than the owner shall be assessed against the owner and the tenant.

Non-resident Owner, Land occupied by Tenant.

Occupied
land owned
by non-
resident.

(4) Occupied land owned by a person who is not a resident in the municipality shall be assessed against the owner if known, and against the tenant.

Non-resident Owner, Land unoccupied.

Unoccupied
land of non-
resident in
cities, towns
or villages.

(5) In cities, towns and villages unoccupied land owned by non-residents shall be assessed in the same manner as the land of residents; and where the name of the owner cannot be ascertained, the assessor shall insert the word "non-resident" in the column in the assessment roll for the name of the owner opposite the description of the land.

Unoccupied
land of non-
resident in
townships.

(6) In townships unoccupied land shall be denominated "lands of non-residents" unless the owner thereof resides or has a place of business in the municipality where the land is situate, or gives a notice, Form 4, setting forth his full name, place of residence and post office address, to the clerk of the municipality, on or before the 20th day of April in any year, that he owns such land, describing it, and requires his name to be entered in the assessment roll therefor; and the clerk of the municipality shall, on or before the 25th day of April in each year, make up and deliver to the assessor a list of the persons requiring their names to be entered on the roll and of the lands owned by them.

Record of
non-
residents'
notices.

(7) The clerk of the municipality shall keep in a book a record of such notices, and they shall stand until revoked.

Rights of
appeal of
non-
resident not
named in
roll.

(8) Where the name of the owner of unoccupied land has not been entered upon the assessment roll in respect thereof by the assessor, such owner or his agent shall be entitled,—

- (a) To apply to the court of revision to have the same so entered whether the notice in subsection 6 has or has not been given, and the court may order the name to be entered notwithstanding that such notice has not been given or has not been given by the time in the said subsection provided;
- (b) Within the time allowed by law for other applications in that behalf, to apply to the judge to have the name of the owner entered upon the assessment roll and the voters' lists, whether such notice has or has not been given; and the judge may direct that the same

be so entered as provided in section 37 of *The Voters' Lists Act*, notwithstanding that such notice has not been given or has not been given by the time in subsection 6 provided. Rev. Stat.,
c. 7.

Several Owners of Undivided Shares, Some Non-resident.

(9) Where land is owned by more persons than one, and any one of the owners is not resident in the municipality: Joint
owners,—
resident and
non-resident.

(a) If the land is occupied by any person other than the owners, it shall be assessed against the tenant and against such of the owners as are known; and

(b) If occupied by any of the owners, or if unoccupied it shall be assessed against all the owners who are known.

Tenant of Non-residents' Lands, when Considered Owner.

(10) Where land is assessed against a tenant under subsection 4 or 9, the tenant, for the purpose of imposing and collecting taxes upon and from the land, shall be deemed to be the owner. Tenant,
when to be
deemed
owner.

Trustees, Guardians, Executors, etc.

(11) Land held by a trustee, guardian, executor or administrator shall be assessed against him as owner or tenant thereof, as the case may require, in the same manner as if he did not hold the land in a representative capacity; but the fact that he is a trustee, guardian, executor or administrator shall, if known, be stated in column 6 of the roll. Provided, however, that such trustee, guardian or administrator shall only be personally liable when and to such extent as he has property as such trustee, guardian, executor, or administrator, available for payment of such taxes. R.S.O. 1927, c. 238, s. 37. Land held
by trustees,
etc.

Proviso.

Land of Railway Companies, etc.

38. The real estate of any transportation or transmission company shall be considered as land of a resident in the municipality although the company has not an office in the municipality. R.S.O. 1927, c. 238, s. 38. Land of
railway
companies,
etc.

Land in which the Crown has an Interest.

39. The tenant of any land owned by the Crown (except a tenant occupying the same in an official capacity under the Crown) and the owner of any land in which the Crown has an interest and the tenant of any such land shall be assessed in respect of the land in the same way as if the land was owned or the interest of the Crown was held by any other Assessment
of land in
which
Crown
has an
interest.

person; in addition to the liability of every such person to pay the taxes assessed against such land, the interest, if any, of every person other than the Crown in such land shall be subject to the charge thereon given by section 97 and shall be liable to be sold under the provisions of this Act for arrears of taxes accrued against the land. R.S.O. 1927, c. 238, s. 39.

VALUATION OF LANDS.

Assessment
of land.

40.—(1) Subject to the provisions of this section, land shall be assessed at its actual value.

(NOTE.—See secs. 209 to 211 providing penalties for non-compliance.)

Buildings.

(2) In assessing land having any buildings thereon, the value of the land and buildings shall be ascertained separately, and shall be set down separately in columns 14 and 15 of the assessment roll and the assessment shall be the sum of such values. The value of the buildings shall be the amount by which the value of the land is thereby increased.

Matters to
be
considered in
assessing
buildings.

(3) To remove doubts it is hereby declared that the cost of a building is only one of the matters which should be considered in ascertaining the amount for which a building should be assessed, and if it is found that a building, either because of its condition as to repair or of its inappropriateness to the location in which it is found or because of any other circumstances affecting its value, increases the value of the land by less than the cost of the building, or the cost of replacing it, such less sum shall be the amount for which the building shall be assessed under subsection 2; the meaning of that subsection being that buildings shall be assessed for the amount of the difference between the selling value of the whole property and the selling value of the land if there were no buildings on it.

Certain
buildings
and minerals
not
assessable.

(4) The buildings, plant and machinery in, on or under mineral land, and used mainly for obtaining minerals from the ground, or storing the same, and concentrators and sampling plant, and, subject to subsection 8, the minerals in, on or under such land, shall not be assessable.

Minimum
assessment
of mineral
lands.

(5) In no case shall mineral land be assessed at less than the value of other land in the neighbourhood used exclusively for agricultural purposes.

Income
from mines.

(6) The income from a mine or mineral work shall be assessed by, and the tax leviable thereon shall be paid to the municipality in which such mine or mineral work is situate. Provided that the assessment on income from each oil or gas well operated at any time during the year shall be at least \$20.

(7) Every person occupying mineral land for the purpose of any business other than mining shall be liable to business assessment as provided by section 9. Business assessment.

(8) Where in any deed or conveyance of lands heretofore or hereafter made the petroleum mineral rights in such lands have been or shall be reserved to the grantor such mineral rights shall be assessed at their actual value. Petroleum mineral rights.

(9) Notwithstanding anything in this section contained the income tax payable to any municipality upon a mine or mining work liable to taxation under section 4 of *The Mining Tax Act* shall not exceed one and one-half per centum of the annual profits of the mine or mining work upon which the tax payable under the said section 4 is based, unless the amount of such annual profits exceeds a sum which will yield \$35,000 in respect of such income tax when an additional one per centum of such excess annual profits shall be payable to the municipality. R.S.O. 1927, c. 238, s. 40. Limit of municipal tax on income. Rev. Stat., c. 28.

(10) Where any estate in mines, minerals or mining rights has heretofore or may hereafter become severed from the estate in the surface rights of the same lands, whether by means of the original patent or lease from the Crown, or by any act of the patentee or lessee, his heirs, executors, administrators, successors or assigns, such estates after being so severed shall thereafter be and remain for all purposes of taxation and assessment separate estates notwithstanding the circumstance that the titles to such estates may thereafter be or become vested in one owner. 1928, c. 39, s. 2. Case of minerals and surface rights becoming vested in one owner.

(10a) Nothing in subsection 10 contained shall affect any judgment or decision heretofore rendered or given by any court or other tribunal or any action or other proceeding now pending, but every such judgment or decision may be enforced and carried out and every such action or other proceeding may be continued and judgment or decision therein given as if the said subsection had not been passed. 1928, c. 39, s. 3. Judgment rendered and pending litigation not affected.

(NOTE.—*The next preceding paragraph is inserted as subsection 10a for convenient reference. Actually it was not enacted as an amendment to section 40. See 1928, c. 39, s. 3.*)

(11) The income from a rest or reserve or surplus fund established by the owner or operator of a mine or mineral work insofar as it is, with accrued interest thereon, derived from the profits of the mine shall be assessed by and the tax leviable thereon shall be paid to the municipality within which such mine or mineral work is situate. Income from mining reserves to be assessable.

Apportionment of assessment where mine situate in two or more municipalities.

(12) Where such fund is derived in whole or in part from a mine or mineral work situate partly in one municipality and partly in another each municipality shall have power to assess and tax the income from so much of such fund as was derived from the profits of that part of the mine or mineral work situate in the municipality assessing.

Returns of income to be made.

(13) It shall be the duty of the owner, manager, holder, tenant, lessee, occupant or operator of the mine or mineral work to make a return to the assessor of the municipality, when required by him showing the total amount of such fund and the amount of income received from it during the year ending on the 31st day of December then last past and also in the case of a mine or mineral work situate in more than one municipality the amount of such fund derived from the profits of that part of the mine or mineral work situate in each municipality and the provisions of section 23 shall apply in respect of such return.

Mining Assessor to settle disputes.

(14) Notwithstanding anything in this Act contained any dispute arising in respect to any of the matters covered by subsections 11, 12 and 13 shall be determined by the mine assessor on an application to him, and for such purpose he may exercise the powers conferred on him by *The Mining Tax Act* and his determination of the dispute shall be final and binding and without appeal. 1931, c. 51, s. 5.

Rev. Stat., c. 28.

(NOTE.—*Subsections 11, 12, 13 and 14 of section 40 shall come into force on a day to be named by the Lieutenant-Governor by his proclamation.*)

Provision for partial exemption of dwelling houses from taxation.

41.—(1) The council of a city, town or village may with the assent of the electors qualified to vote on money by-laws pass a by-law providing that taxes and rates, except for school purposes, on dwelling houses assessed for not more than \$4,000 shall be levied and imposed on such percentage of the assessed value as may be thought proper but not on a less percentage than the following:

- (a) On dwelling houses assessed at not more than \$2,000 on not less than fifty per centum of the assessed value;
- (b) On dwelling houses assessed at not more than \$2,500 on not less than sixty per centum of the assessed value;
- (c) On dwelling houses assessed at not more than \$3,000 on not less than seventy per centum of the assessed value;
- (d) On dwelling houses assessed at not more than \$3,500 on not less than eighty per centum of the assessed value;

- (e) On dwelling houses assessed at not more than \$4,000 on not less than ninety per centum of the assessed value.

(2) The council of a township shall have the same power as is set out in subsection 1 and in addition the by-law may in the case of farms extend and apply to all buildings used for farming purposes. Power of township.

(3) The council of any local municipality may without the assent of the electors pass a by-law exempting from taxation except for local improvements and school purposes for a period not exceeding ten years dwelling houses assessed at not more than \$3,000 owned and occupied by officers or men who were on active service overseas during the late war with the naval or military forces of Great Britain or Great Britain's Allies. Exemption of dwelling houses of men on active service overseas.

(4) The council of any local municipality may without the assent of the electors pass a by-law exempting such officers and men for a period not exceeding ten years from the payment of any poll tax levied or imposed under the provisions of section 2 of *The Statute Labour Act*, and the council of a township may without the assent of the electors pass a by-law exempting for a period not exceeding ten years such officers and men from the performance of the one day of statute labour mentioned in section 5 of *The Statute Labour Act*. Exemption from poll tax. Rev. Stat., c. 239.

(5) "Dwelling houses" for the purposes of this section shall not include an apartment or tenement house or a hotel or a building erected or altered for the purpose of providing two or more separate suites, or sets of rooms for separate occupation by one or more persons. R.S.O. 1927, c. 238, s. 41. Interpretation.

42. Where land is not held for the purpose of sale, but is *bona fide* enclosed and used in connection with a residence or building as a paddock, park, lawn, garden or pleasure ground, it shall be assessed therewith, at a valuation which at six per centum, would yield a sum equal to the annual rental which, in the judgment of the assessors, it is fairly and reasonably worth for the purposes for which it is used, reference being always had to its position and local advantages, unless by by-law the council requires the same to be assessed like other ground. R.S.O. 1927, c. 238, s. 42. Where not held for sale but for a park, pleasure ground, etc.

43.—(1) In a town or village where lands, held and used as farm lands only and in blocks of not less than ten acres by any one person, are not benefited to as great an extent by the expenditure of moneys for and on account of public improvements of the character hereinafter mentioned in the municipality as other lands therein generally, the council of such town or village shall annually, at least two months Exemption of farm lands from taxation for certain expenditures.

before striking the rate of taxation for the year, pass a by-law declaring what part, if any, of such lands shall be exempt or partly exempt from taxation for the expenditure of the municipality incurred for waterworks, whether for domestic use or for fire protection or both, the making of sidewalks, the construction of sewers or the lighting and watering of the streets, regard being had in determining such exemption to any advantage, direct or indirect, to such lands arising from such improvements, or any of them.

Person claiming exemption to notify council.

(2) Any person claiming such exemption in whole or in part shall notify the council of the municipality thereof within fourteen days after the time fixed by law for the return of the assessment roll, and shall by some intelligible description indicate the land and quantity as nearly as may be in respect of which exemption is claimed.

Appeal to County Judge against provisions of by-law.

(3) Any person complaining that the said by-law does not exempt or sufficiently exempt him or his said farm lands from taxation as aforesaid may within fourteen days after the passing thereof notify the clerk of the municipality of the intention to appeal against the provisions of such by-law or any of them to the judge of the county court, who shall have full power to alter or vary any or all of the provisions of the said by-law and determine the matter of complaint in accordance with the spirit and intent of the provisions of this section.

Application to judge in case of failure of council to pass by-law.

(4) If the council fails to pass such by-law within one month after the said notice, then any person affected may within fourteen days after the lapse of the said month notify the clerk of the municipality of the intention to appeal to the judge of the county court, who shall have as full power to entertain such appeal as the said judge has on appeal against the provisions of a by-law passed under subsection 1.

Procedure upon appeals to Judge.

(5) The provisions relating to appeals from a court of revision to the county judge and to the amendment of the assessment roll thereon shall, so far as applicable, regulate and govern the procedure to be followed upon appeals to the county judge under this section, and the amendment of the by-law thereon.

Appeals from court of revision not affected.

(6) Nothing in the last four preceding subsections contained shall be deemed to prevent or affect the right of appeal to the county judge from the decision of a court of revision upon any appeal against an assessment. R.S.O. 1927, c. 238, s. 43.

Assessment of lands of water, heat, light, power, street railway and electric railway companies.

44.—(1) The property, by paragraph 5 of clause (h) of section 1, declared to be "land" which is owned by companies or persons supplying water, heat, light and power to municipalities and the inhabitants thereof, and companies and persons operating tramways, street railways and electric

railways, and companies or persons transmitting oil or gas by pipe line, shall, in a municipality divided into wards, be assessed in the ward in which the head office of such company or person is situate, if such head office is situated in such municipality but if the head office of such company or person is not in such municipality then the assessment may be in any ward thereof.

(2) Where the property of any such company or person extends through two or more municipalities the portion thereof in each municipality shall be separately assessed therein at its value as an integral part of the whole property.

Assessment of works of certain companies extending into two or more municipalities.

(3) In assessing such property whether situate or not situate upon a highway, street, road, lane or other public place the same shall when and so long as in actual use be assessed at its actual cash value as the same would be appraised upon a sale to another company or person possessing similar powers, rights and franchises in and from the municipality and subject to similar conditions and burdens, regard being had to all circumstances adversely affecting the value of such property including the non-user of any of the same.

Principle of assessment.

(4) Notwithstanding anything contained in this section or any other section of this Act, the structures, substructures, superstructures, rails, ties, poles and wires of such an electric railway shall be liable to assessment and taxation in the same manner and to the same extent as those of a steam railway are under the provisions of section 50 and not otherwise. R.S.O. 1927, c. 238, s. 44.

Assessment of structures, rails, ties, poles, of electric railway.

45. Except as provided by subsection 12 of section 14, where any structure, pipe, pole, wire, or other property is erected or placed upon, in, over, under, or affixed to any highway forming the boundary line between two local municipalities, or so that such structure, pipe, pole, wire or property is in some places on one side and in other places on the other side of the boundary line, or is on a highway forming the boundary line between two local municipalities although it may deviate so as in some places to be wholly or partly within either of them, the same shall be assessed in each municipality for one-half of the whole assessable value in both municipalities taken together. R.S.O. 1927, c. 238, s. 45.

Pipes, poles, wires, etc., on boundary lines.

46.—(1) Land owned or leased by or vested in a municipal corporation or commission or in trustees or any other body acting for and on behalf of a municipal corporation and used for the purpose of supplying water, light, heat or power to the inhabitants of the municipality, or for the purposes of a railway, electric railway, street railway or tramway, shall be liable to assessment and taxation for municipal and school purposes in the municipality in which it is situate at its actual value, according to the average value of land in the locality.

Assessment of land used by municipal public utilities.

Exceptions.

(2) Subject to the provisions of subsection 3 and of section 47, subsection 1 shall not apply to or include a highway, street, lane or other public place, nor shall it apply to or include buildings, machinery, works, structures, substructures, superstructures, rails, ties, pipes, poles and other property, works, or improvements, owned, used or controlled by such municipal corporation, commission, trustees or other body, nor an easement or the right of use or occupation or other interest in land not owned by such municipal corporation, commission, trustees or other body, but every such highway, street, lane or other public place, and all such buildings, machinery, works, structures, substructures, superstructures, rails, ties, pipes, poles and other property, works or improvements so owned, used or controlled, and every such easement or right shall continue to be exempt from assessment and taxation as heretofore.

Taxation of restaurants, etc., of municipal electric railway.

(3) Notwithstanding anything contained in this section or in paragraph 7 of section 4, any restaurants, merry-go-rounds and switch-back railways carried on in connection with an electric railway owned, leased or operated by or for a municipal corporation or vested in or controlled by a commission on behalf of a municipal corporation, shall be assessable. R.S.O. 1927, c. 238, s. 46.

By-law for taxation of retail shops operated by municipal corporation or commission.

47. Where a municipal corporation or commission is carrying on the business of selling by retail electrical goods, supplies or appliances and the council passes a by-law declaring that this section shall apply to such corporation or commission, then such corporation or commission shall be assessed and be liable to taxation in respect of such business and the land and buildings owned or occupied for the purposes thereof in the same manner and to the same extent as a retail merchant carrying on the same business. R.S.O. 1927, c. 238, s. 47.

International and Intermunicipal Bridges and Tunnels.

Bridges and Tunnels over international boundary line.

48. In the case of any bridge or tunnel liable to assessment which belongs to or is in the possession of any person or incorporated company, and which crosses any river forming the boundary between the Province of Ontario and any other country or province, the part of such structure within Ontario shall be valued as an integral part of the whole and on the basis of the valuation of the whole, and at its actual cash value as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises and subject to similar conditions and burdens but subject to the provisions and basis of assessment set forth in subsection 3 of section 44. R.S.O. 1927, c. 238, s. 48; 1931, c. 51, s. 6.

Bridges and Tunnels between municipalities.

49. Any bridge or tunnel belonging to or in possession of any person or company between two municipalities in the Province shall be valued as an integral part of the whole and on the basis of valuation of the whole. R.S.O. 1927, c. 238, s. 49; 1931, c. 51, s. 7.

Railways.

50.—(1) Every steam railway company shall annually transmit on or before the first day of February to the clerk of every municipality in which any part of the roadway or other real property of the company is situate, a statement showing:

Railway companies to furnish certain statements to clerks of municipalities.

- (a) The quantity of land occupied by the roadway, and the actual value thereof (according to the average value of land in the locality) as rated on the assessment roll of the previous year;
- (b) The vacant land not in actual use by the company and the value thereof;
- (c) The quantity of land occupied by the railway and being part of the highway, street, road or other public land (but not being a highway, street or road which is merely crossed by the line of railway) and the assessable value as hereinafter mentioned of all the property belonging to or used by the company upon, in, over, under, or affixed to the same;
- (d) The real property, other than aforesaid, in actual use and occupation by the company, and its assessable value as hereinafter mentioned;

and the clerk of the municipality shall communicate such statement to the assessor.

(2) The assessor shall assess the land and property aforesaid as follows:

Assessment of railway land.

- (a) The roadway or right-of-way at the actual value thereof according to the average value of land in the locality; but not including the structures, substructures and superstructures, rails, ties, poles and other property thereon;
- (b) The said vacant land, at its value as other vacant lands are assessed under this Act;
- (c) The structures, substructures, superstructures, rails, ties, poles and other property belonging to or used by the company (not including rolling stock and not including tunnels or bridges in, over, under, or forming part of any highway), upon, in, over, under or affixed to any highway, street or road (not being a highway, street or road merely crossed by the line of railway) at their actual cash value as the same would be appraised upon a sale to

another company possessing similar powers, rights and franchises, regard being had to all circumstances adversely affecting the value including the non-user of such property; and

- (d) The real property not designated in clauses (a), (b) and (c) of this subsection in actual use and occupation by the company, at its actual cash value as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises.

Rails, ties, poles, substructures, etc., not assessable.

(3) Notwithstanding anything in this Act contained, the structures, substructures, superstructures, rails, ties, poles, wires and other property on railway lands and used exclusively for railway purposes or incidental thereto (except stations, freight sheds, offices, warehouses, elevators, hotels, roundhouses and machine, repair and other shops) shall not be assessed.

Notice of assessment.

(4) The assessor shall deliver at, or transmit by post to, any station or office of the company a notice, addressed to the company, of the total amount at which he has assessed the said land and property of the company in his municipality or ward showing the amount for each description of property mentioned in the above statement of the company; and such statement and notice respectively shall be held to be the assessment return and notice of assessment required by sections 18 and 52.

Exemption from other assessments.

(5) A railway company assessed under this section shall be exempt from assessment in any other manner for municipal purposes except for local improvements. R.S.O. 1927, c. 238, s. 50.

Quinquennial railway assessment.

51. When an assessment has been made under the provisions of section 50 the amount thereof in the roll as finally revised and corrected for that year shall be the amount for which the company shall be assessed for the next following four years in respect of the land and property included in such assessment; but at any time before the return of the assessment roll in any year the said amount may be reduced by deducting therefrom the value of any land or property included in such assessment which has ceased to belong to the company, and a further assessment may be made of any additional land or property of the company not included in such assessment. R.S.O. 1927, c. 238, s. 51.

NOTICE OF ASSESSMENT.

Notice of assessment.

52.—(1) The assessor, or his assistant, before the completion of the assessment roll for the municipality, or ward, as the case may be, shall, in manner hereinafter provided, leave

for or transmit to every person named in the roll, a notice, Form 5, of the sum or sums for which such person has been assessed, and the other particulars mentioned in such Form, and shall enter in the roll opposite the name of the person, the date of delivering or transmitting such notice, and the entry shall be *prima facie* evidence of such delivery or transmission.

(2) Such notice shall contain, written or printed on some part thereof, the name and post office address of the clerk of the municipality or of the assessment commissioner, if any.

Name of clerk on assessment notice.

(3) If the person resides or has a place of business in the municipality, the notice shall be left at his residence or place of business, but the council of a city or town may pass a by-law providing that the notice may be sent by registered letter post, addressed to his residence or place of business.

Leaving at residence.

(4) If the person is not resident in the municipality, the notice shall be transmitted by post to his address, if known.

Non-resident.

(5) If the address of the person is not known the notice shall be left with some grown-up person on the assessed premises, if there is any such person there resident.

Leaving on assessed premises.

(6) In any city the notice may be served upon a person resident or having a place of business within the municipality, either personally or by leaving such notice in the office or place of business of such person in the municipality; and where such office or place of business is situate in any public building, or in any building the apartments of which are occupied by different persons as places of business, the notice may be left with the person assessed, or in his absence, with some person employed in the particular office in which the person named in the notice is engaged, or, if there be no such person, the notice may be left in the particular office in which the person assessed is employed or engaged.

Service of, in cities.

(7) In case any person assessed furnishes the assessment commissioner, or if none, the clerk, with a notice in writing giving an address to which the notice of assessment may be transmitted to him, and requesting that the same be transmitted to such address by registered letter, the notice of assessment shall be so transmitted; and any notice so given to the assessment commissioner or clerk, as the case may be, shall stand until revoked in writing.

Where address sent to clerk, etc.

(8) Nothing in the preceding subsections contained shall be deemed to require the assessor to give, leave or transmit any notice to any person entered upon the assessment roll as a farmer's son. R.S.O. 1927, c. 238, s. 52.

No notice to farmer's son.

Time for Completion of Roll.

When
assessment
roll to be
completed.

53.—(1) Subject to the provisions of sections 59 to 63, every assessor shall begin to make his roll in each year not later than the 15th day of February, and shall complete the same on or before the 30th day of April, and, in municipalities not having an assessment commissioner, the assessor shall attach thereto his affidavit or solemn affirmation, and, in municipalities having an assessment commissioner, the assessment commissioner, or his assistant, as the case may require, shall attach thereto his affidavit or solemn affirmation.

Form of
affidavit.

(2) The affidavit or affirmation, Form 6, may be made before the clerk of the municipality or a justice of the peace having jurisdiction in the municipality, or a commissioner for taking affidavits, or a notary public for the Province.

Assessment
roll to be
delivered to
clerk of the
municipality.

(3) Subject to the provisions of sections 59 to 63, every assessor shall, on or before the 30th day of April, deliver to the clerk of the municipality the assessment roll, completed and added up, with the affidavits attached; and the clerk shall immediately upon the receipt of the roll, file it in his office, and it shall, at all convenient office hours, be open to the inspection of all persons requiring to inspect the same.

Omission
to attach
affidavit.

(4) The omission to attach to the assessment roll the affidavit or solemn affirmation required by subsection 1 shall not invalidate the roll. R.S.O. 1927, c. 238, s. 53.

Correction of Errors.

Correction
of errors in
roll by
assessor.

54. Notwithstanding the delivery or transmission of any notice provided for by section 52, the assessor, at any time before the time fixed for the return of the assessment roll may correct any error in any assessment and alter the roll accordingly; and he shall do so upon notice being given to him of any error; and, upon so correcting or altering any assessment he shall deliver or transmit to the person assessed an amended notice. R.S.O. 1927, c. 238, s. 54.

Amendment
of roll for
ward in
cities after
completion
of.

55. In cities where the assessment is made by wards, in case any person removes from a ward before having been assessed therein into a ward for which the assessment roll has been completed, the assessor for the last-mentioned ward may at any time before the 30th day of September amend the roll by entering therein the assessment of such person, and shall forthwith give to him the notice of assessment provided for by section 52; and the person so assessed shall be entitled to appeal to the county judge from the assessment within ten days from the time of giving such notice. R.S.O. 1927, c. 238, s. 55.

56. It shall be the duty of the clerk to report to the court of revision the facts and particulars as to any errors or omissions in the assessment roll of which he may from time to time become aware; and the court of revision shall thereupon take such steps as the court shall deem advisable and necessary to cause such corrections to be made in the roll, and shall give such notice to persons interested as such corrections may render necessary. R.S.O. 1927, c. 238, s. 56.

Clerk to report errors or omissions in roll to court of revision.

57.—(1) If at any time it appears to any treasurer or other officer of the municipality that land liable to assessment has not been assessed for the current year or for either or both of the next two preceding years, he shall report the same to the clerk of the municipality, or if the omission to assess comes to the knowledge of the clerk of the municipality in any other manner, he shall enter such land on the next collector's roll, or roll for non-residents, as the case may require, as well for the arrears of the preceding year or years, if any, as for the tax of the current year; and the valuation of the land shall be the average of the three previous years, if assessed for the said three years, but if not so assessed, the clerk shall require the assessor for the current year to value the land, and it shall be the duty of the assessor to do so when required, and to certify the valuation, in writing, to the clerk. R.S.O. 1927, c. 238, s. 57 (1); 1929, c. 63, s. 4 (1).

Correction of omission to assess land.

(2) If at any time during the year in which the taxes are levied it appears to any assessor or any officer of the municipality that any income or business assessment has been omitted from such assessment roll either in whole or in part or that the amount thereof has been incorrectly stated, he shall forthwith report the same to the clerk of the municipality who shall forthwith enter the same on the assessment and collector's rolls for the current year. R.S.O. 1927, c. 238, s. 57 (2); 1929, c. 63, s. 4 (2); 1930, c. 46, s. 3 (3).

Omission of income or business assessment.

(3) Where the clerk performs any of the duties required by this section he shall forthwith thereafter deliver to or send by registered letter post to the person so taxed a notice setting out the amount of the assessment and of the taxes entered on the roll, and such person shall have the right to appeal within ten days thereafter to the court of revision, and an appeal may also be had to the county judge by such person or by the municipality from any decision of the court of revision. 1929, c. 63, s. 4 (3).

Notice to person taxed and right of appeal.

Inquiries to Prevent Creation of False Votes.

58.—(1) To prevent the creation of false votes, where a person claims to be assessed, or to be entered or named in any assessment roll, or claims that another person should be assessed, or entered or named in such assessment roll, as

Assessor to make inquiries so as to prevent creation of false votes.

entitled to be a voter, and the assessor has reason to suspect that the person so claiming, or for whom the claim is made, has not a just right to be so assessed or to be entered or named in the roll as so entitled to be a voter, it shall be the duty of the assessor to make reasonable inquiries before assessing, entering or naming any such person in the assessment roll.

Persons entitled to be assessed, etc., to be entered on roll without request.

(2) Any person entitled to be assessed or to have his name inserted or entered in the assessment roll of a municipality, shall be so assessed, or shall have his name so inserted or entered, without any request in that behalf; and a person entitled to have his name so inserted or entered in the assessment roll, or in the list of voters based thereon, or to be a voter in the municipality, shall, in order to have the name of any other person entered or inserted in the assessment roll or list of voters, as the case may be, have for all purposes the same right to apply, complain or appeal to a court or a judge in that behalf as such other person would or can have personally, unless such other person actually dissents therefrom.

Penalty for wrongfully inserting names in roll.

(3) Any person who wilfully and improperly inserts or procures or causes the insertion of the name of a person in the assessment roll, or assesses or procures or causes the assessment of a person at too high an amount, with intent in any such case to give to a person not entitled thereto either the right or an apparent right to be a voter, or who wilfully inserts, or procures or causes the insertion of any fictitious name in the assessment roll, or who wilfully and improperly omits, or procures or causes the omission of the name of a person from the assessment roll, or assesses or procures or causes the assessment of a person at too low an amount, with intent in any such case to deprive any person of his right to be a voter, shall incur a penalty not exceeding \$200, or shall be liable, in the discretion of the convicting justice, to imprisonment for any period not exceeding six months, or to both such penalty and imprisonment.

“Voter,” meaning of, Rev. Stat., c. 7.

(4) The word “Voter” in this section shall have the meaning given thereto by *The Voters’ Lists Act*. R.S.O. 1927, c. 238, s. 58.

Time for taking the assessment and revising the rolls in cities, etc.

59.—(1) In cities, towns, villages and townships, the council instead of being bound by the periods above mentioned for taking the assessment, and by the periods named for the revision of the rolls by the court of revision, and by the county judge, may pass by-laws for regulating the above periods, as follows, that is to say: For taking the assessment between the 1st day of April and the 30th day of September, the rolls being returnable in such case to the city, town, village or township clerk on the 1st day of October, and in such case the time for closing the court of revision shall be the 15th day of November, and for final return by the judge

of the county court, the 15th day of December, and the assessment so made shall be the assessment on which the rate of taxation for said following year shall be fixed and levied; and the taxes for such following year shall in such case be fixed and levied upon such assessment. R.S.O. 1927, c. 238, s. 59 (1); 1930, c. 46, s. 3 (4).

(2) Where there has, from any cause, been delay in so completing the final revision of the said roll beyond the said 15th day of December, the assessment when finally revised shall nevertheless be the assessment on which the rate of taxation for such following year shall be levied. R.S.O. 1927, c. 238, s. 59 (2); 1930, c. 46, s. 3 (5).

Delay in
completing
assessment,
effect of.

(3) In case the council deem it advisable to adopt the provisions of this section in any year for which there has been an assessment made under the previous sections of this Act, the council instead of making a second assessment in the same year may pass a by-law adopting the assessment roll previously made and revised in such year, and such assessment roll shall be subject to revision in the manner provided by subsection 1, and shall have the same effect as an assessment made under subsection 1. R.S.O. 1927, c. 238, s. 59 (3).

Adoption of
assessment
for current
year.

60.—(1) The council of any city, instead of proceeding in the manner set forth in section 59, may by by-law, from time to time, provide for making the assessment at any time prior to the 30th day of September, and may fix prior and separate dates for the return of the roll of each ward, or each subdivision of a ward, as defined in the by-law.

Taking
assessment
by wards
or sub-divi-
sions in cities.

(2) Any such by-law shall also provide for holding a court of revision for hearing appeals from the assessment in each ward or subdivision, in the manner provided by this Act, upon the return of the assessment roll for such ward or subdivision. R.S.O. 1927, c. 238, s. 60 (1, 2).

By-law to
fix time for
hearing
appeals to
court of
revision.

(3) The county judge may sit from time to time throughout the year for the purpose of hearing appeals from the court of revision upon the determination of appeals made to the court with respect to each roll; and the time for appeal to the court of revision shall be within ten days after the last day fixed for the return of the roll for each ward or subdivision of a ward; and the time for appealing from the court of revision to the county judge shall be within five days after the decision of the court of revision where it is given at the hearing of the appeal, and where it is reserved within five days after written notice of such decision has been delivered to the appellant or sent to him by registered letter post by the clerk of the court. R.S.O. 1927, c. 238, s. 60 (3); 1929, c. 63, s. 5.

Appeals to
county
judge.

When revision by judge to take place and be completed.

(4) The judge shall arrange to hear all such appeals from time to time throughout the year, within ten days after the sitting of the court of revision for each ward or subdivision of a ward, and shall complete his revision of the last of such rolls for the city by the 20th day of October, in each year. R.S.O. 1927, c. 35, s. 60 (4).

Assessment so made shall be assessment for following year.

(5) The assessment so made whether or not it is completed by the 20th day of October, shall, upon its final revision be the assessment upon which the taxes for the following year shall be levied. 1930, c. 46, s. 3 (6).

(NOTE.—*Subsection 6 repealed by 1930, c. 46, s. 3 (6).*)

Time for giving notice, etc.

(7) In any city in which any by-law has been passed under this section, the provisions of sections 72 and 75, so far as the same relate to the time for appealing and giving notice thereof, shall not apply, but the clerk shall give notice to every person appealing, or whose assessment or non-assessment is appealed against, at least five days before the sitting of the court of revision, such notice to be served upon such person, or left at his residence or place of business, or upon the premises concerning which such appeal arises, or addressed to such person through the post office, but no advertisement of the court shall be necessary; and in case of appeals to the county judge, five days' notice of the day fixed by the county judge for hearing such appeals shall be served in the manner provided in the case of appeals to the court of revision.

Application.

(8) The provisions of sections 72 and 75, so far as the same are not inconsistent with the provisions of this section, shall apply to appeals made hereunder.

Provision for by-law to remain in force.

(9) It may be provided in any by-law passed under this section, that the by-law shall remain in force until repealed. R.S.O. 1927, c. 238, s. 60 (7-9).

Assessment of localities added to cities and towns.

Rev. Stat., c. 233.

61. Where an addition of any part of the localities adjacent to any city, town or village has been made to said city, town or village, in any year subsequent to the 30th day of September, under the provisions of section 16 or 20 of *The Municipal Act*, the council of said city, town or village may pass a by-law in the succeeding year, adopting the assessment of the said addition as last revised while a part of the adjoining municipality as the basis of the assessment for said part for that year, although the assessment of the remainder of the city, town or village has been made, and the rate of taxation has been levied in accordance with the provisions of sections 59 and 60; and the levying of a proportionate share of the taxation upon said addition shall not invalidate either the assessment of the remainder or the tax levied thereon; and

the qualification of municipal electors in said addition shall, for the said succeeding year, be the same as that required in the municipality from which the part has been taken. R.S.O. 1927, c. 238, s. 61.

62. Notwithstanding anything in this Act contained, the council of a township may pass a by-law for taking the assessment between the 30th day of September and the 30th day of April in the following year, and the assessment so made shall be adopted by the council of the last mentioned year. R.S.O. 1927, c. 238, s. 62.

By-laws for taking assessment in townships between 30th September and 30th April.

Special Provisions applicable to Counties.

63.—(1) County councils may pass by-laws for taking the assessment in towns, townships and villages between the 1st day of February and the 1st day of July.

County councils may regulate time for taking assessment.

(2) If such by-law extends the time for making and completing the assessment rolls beyond the 1st day of May, then the time for closing the court of revision shall be six weeks from the day to which such time is extended, and the time for final return in case of an appeal shall be twelve weeks from that day. R.S.O. 1927, c. 238, s. 63.

Time for closing court of revision, etc.

COURT OF REVISION.

64.—(1) Subject to the provisions of section 64a in every city the court of revision shall consist of three members, one of whom shall be appointed by the city council, and one by the mayor, and the third shall be the official arbitrator appointed for the city under *The Municipal Arbitrations Act*, and in the case of cities where there is no official arbitrator, or where such official arbitrator is a judge or junior judge of the county in which the city is situated, the sheriff of the county shall be the third member in the case of a city which is the county town and the third member of the court of revision in any city which is not the county town and for which no such official arbitrator has been appointed or where such official arbitrator is a judge or junior judge of the county in which such city is situated shall be appointed by the municipal council of such city. R.S.O. 1927, c. 238, s. 64 (1); 1928, c. 39, s. 4.

Court of revision, in cities, how constituted.

Rev. Stat., c. 242.

(2) Each member of the court of revision for a city shall be paid such sum for his services as the council may by by-law or resolution provide.

Payment of members of city court of revision.

(3) No member of the city council, and no officer or employee of the city corporation shall be a member of the court of revision.

Certain persons disqualified.

Appoint-
ment of
members.

(4) The appointed members of such court of revision shall hold office until their successors are appointed, but the mayor or council may each or either of them, after the organization of a new council and before the 1st day of March in any year, appoint a member of such court of revision in place of any member appointed by the mayor or council in a preceding year.

Quorum.

(5) Two members of any court of revision under this section shall form a quorum, and upon the death or resignation of any member of any such court a successor shall immediately thereafter be appointed by the authority which appointed the member so dying or resigning.

Filling
vacancies.

(6) In case of a vacancy in the office of sheriff, or if the sheriff is unable to act from any cause in cities where there is no official arbitrator, the registrar of deeds for the county or registry division of the county whose office is in such city, shall act as the third member of the court during such vacancy or inability of the sheriff to act. R.S.O. 1927, c. 238, s. 64 (2-6).

Constitution
of court in
city over
200,000.

64a.—(1) In a city having a population of not less than 200,000 the court of revision shall consist of one member only, appointed by the council of such city, who shall be a barrister of at least ten years' standing at the bar of Ontario, but who shall not be a member of the city council or an officer or employee of the city corporation.

(2) Such member shall be known as "The Commissioner of the Court of Revision" and shall hold office during the pleasure of the council.

(3) In case of the illness or absence from Ontario of such commissioner the council may appoint another person possessing the like qualifications to act during such illness or absence and pending such appointment the commissioner may appoint such a person to act as his deputy for a period not exceeding two weeks. 1928, c. 39, s. 4.

Where
council
consists of
five members
only.

65.—(1) In municipalities other than cities, if the council of the municipality consists of not more than five members, such five members shall be the court of revision for the municipality.

Where more
than five.

(2) If the council consists of more than five members, it shall appoint five of its members to be the court of revision.

Quorum.

(3) Three members of the court of revision shall be a quorum and a majority of a quorum may decide all questions before the court; but no members shall act when an appeal is being heard respecting any property in which he is directly or indirectly interested. R.S.O. 1927, c. 238, s. 65.

66. Every member of the court of revision before entering upon his duties, shall take and subscribe, before the clerk of the municipality, the following oath (or affirmation in cases where, by law, affirmation is allowed):

Oath of members of court of revision.

"I, _____, do solemnly swear (or affirm) that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals of the court of revision, which may be brought before me for trial as a member of said court."

R.S.O. 1927, c. 238, s. 66.

67. The clerk of the municipality shall be the clerk of the court, and shall keep in a book a record of the proceedings and decisions of the court, which shall be certified by the chairman of the court. R.S.O. 1927, c. 238, s. 67.

Who to be clerk.
Record of decisions.

68. The court may meet and adjourn, from time to time, at pleasure, or may be summoned to meet at any time by the head of the municipality; but the first sitting shall not be held until after the expiration of at least ten days from the expiration of the time within which notice of appeals may be given to the clerk of the municipality. R.S.O. 1927, c. 238, s. 68.

Meetings of court.

69. At the time or times appointed, the court shall meet and try all complaints in regard to persons wrongly placed upon or omitted from the roll, or assessed at too high or too low a sum. R.S.O. 1927, c. 238, s. 69.

Court to try all complaints, etc.

70. The court, or some member thereof, may administer an oath to any party or witness, before his evidence is taken, and may issue a summons to any witness to attend such court. R.S.O. 1927, c. 238, s. 70.

May administer oaths, etc.

71. Any person summoned to attend the court of revision or before a county judge under the provisions of this Act as a witness who fails, without good and sufficient reason, to attend, having first been tendered compensation for his time at the rate of seventy-five cents per day and his proper travelling expenses if he resides more than three miles from the place of trial, or who having attended, or being present in court, refuses to be sworn, if required to give evidence, shall incur a penalty not exceeding \$25. R.S.O. 1927, c. 238, s. 71.

Penalty for failure to attend as witness.

Proceedings for the Trial of Complaints.

72.—(1) Any person complaining of an error or omission in regard to himself, as having been wrongly inserted in or omitted from the roll, or as having been undercharged or overcharged by the assessor in the roll may personally, or by his agent give notice in writing to the clerk of the municipality (or to the assessment commissioner, if any), that he considers himself aggrieved for any or all of the causes aforesaid, and

Notice of complaint by person aggrieved.

shall give a name and address where notices can be served by the clerk as hereinafter provided.

Time within which notices of appeal to the court are to be given.

(2) The notice shall be given to the clerk, or to the assessment commissioner, if any, within fourteen days after the day upon which the roll is required by law to be returned, or within fourteen days after the return of the roll, in case the same is not returned within the time fixed for that purpose.

When elector thinks any person assessed at too low or too high a rate.

(3) If a person assessed thinks that any person has been assessed too low or too high, or has been wrongly inserted in or omitted from the roll, he may, within the time limited by the preceding subsection, give notice in writing to the clerk of the municipality or to the assessment commissioner, if any, and the clerk shall give notice to such person and to the assessor, of the time when the matter will be tried by the court of revision; and the matter shall be decided in the same manner as complaints by a person assessed with regard to his own assessment.

Affidavit as to temporary absence to be received by court of revision as evidence.

(4) In the case of a town, village or township the court of revision shall receive as evidence of an application to have the name of any person entered on the roll who is temporarily absent from the municipality, an affidavit (Form 12) of some other person who has and deposes that he has personal knowledge of the matter set forth in the affidavit, if the affidavit is made not earlier than the 10th day next preceding the last day for making complaints to the court of revision and is delivered to the clerk before the time for making complaints has expired.

Clerk to give notice by posting up list.

(5) The clerk of the court shall post up in some convenient and public place within the municipality or ward, a list of all complainants, on their own behalf, against the assessor's return, and of all complainants on account of the assessment of other persons, stating the names of each, with a concise description of the matter complained against together with an announcement of the time when the court will be held to hear the complaints.

Alteration of roll only on complaint.

(6) No alteration shall be made in the roll unless under a complaint formally made according to the above provisions.

Order of hearing appeals.

(7) The clerk of the court shall enter the appeals on the list, in the alphabetical order of the names of the appellants, and the court shall proceed with the appeals in the order, as nearly as may be, in which they are so entered, but may grant an adjournment or postponement of any appeal.

Postponement.

Form of list of appeals.

(8) Such list may be in the following form:

Appeals to be heard at the Court of Revision to be held at
on the _____ day of _____, 19 ____.

Appellant.	Respecting whom.	Matter complained of.
<i>A.B.</i>	Self	Overcharged on land.
<i>C.D.</i>	<i>E.F.</i>	Name omitted.
<i>G.H.</i>	<i>J.K.</i>	Not <i>bona fide</i> owner or tenant.
<i>L.M.</i>	Self	Income overcharged.
&c.	&c.	

(9) The clerk shall also advertise in some newspaper published in the municipality, or, if there be no such paper, then in some newspaper published in the nearest municipality in which one is published, the time at which the court will hold its first sitting for the year, and the advertisement shall be published at least ten days before the time of such first sittings. Clerk to advertise sittings of court;

(10) The clerk shall also cause to be left at the residence or office of each assessor, a list of all the complaints respecting his roll. to leave a list with assessor;

(11) The clerk shall prepare a notice according to the form for each person with respect to whom a complaint has been made: and prepare notice to parties concerned.

Take notice that the Court of Revision will sit at _____ on the _____ day of _____, in the matter of the following appeal.

Appellant

Subject—That you are not the *bona fide* owner or tenant, or are overcharged in assessment on
(as the case may be).

(Signed) *V. Y.*,
Clerk.

To J.K. or J.S.

and he shall also notify each person who has made a complaint of the date of the sittings of the court.

(12) If the person resides or has a place of business in the municipality, the clerk shall cause the notice to be left at the person's residence or place of business. Service to be at residence or place of business in municipality.

(13) If the person is not known, then the notice shall be left with some grown-up person on the assessed premises, if there is any such person there resident; or if the person is not resident in the municipality, then the notice shall be addressed to such person through the post office. How absentees served.

(14) Every notice hereby required whether by publication, advertisement, letter, or otherwise shall be completed at least six days before the sitting of the court, and the clerk shall certify to the court, at the first day of its sitting, the notices which have been so completed. When notice to be completed.

(15) Where necessary, the clerk of the municipality may, at the cost of the municipality, call to his aid such assistance as may be required to effect the services which he is required Clerk may require assistance in making services.

Power to
adjourn.

by law to make, and in the event of his failure to effect such services in time for the first sitting of the court, the court, in its discretion, may appoint an adjourned sitting, for the purpose of hearing the appeals for which the services were not effected in time for the first day, and the proper services shall be made for such adjourned day.

Proceedings
when person
assessed
complains of
overcharge.

(16) If the person assessed complains of an overcharge on his taxable income, he or his agent may appear before the court and make a declaration, Form 7, in case the complainant appears in person, and if the complainant appears by agent, such agent may make the declaration, Form 8; and the court shall thereupon enter the person assessed at such an amount of taxable income as is specified in such declaration, unless the court is dissatisfied with the declaration, in which case the person making the declaration, and any witnesses whom it may be desirable to examine, may be examined on oath by the court respecting the correctness of such declaration; and the court shall confirm, alter or amend the roll as the evidence seems to warrant.

Effect of
declaration.

Proceedings
in other
cases.

(17) In other cases, the court, after hearing the complainant, and the assessor, or assessors, and any evidence adduced, and, if deemed desirable, the person complained against, shall determine the matter, and confirm or amend the roll accordingly. And the court may, in determining the value at which any land shall be assessed, have reference to the value at which similar land in the vicinity is assessed. And in all cases which come before the court it may increase the assessment or change it by assessing the right person, the clerk giving the latter or his agent four days' notice of such assessment, within which time he must appeal to the court if he objects thereto.

Oaths of
certain
parties not
necessary.

(18) It shall not be necessary to hear upon oath the complainant or assessor, or the person complained against, except where the court deems it necessary or proper, or where the evidence of the person is tendered on his own behalf or required by the opposite party.

When to
proceed
ex parte.

(19) If either party fails to appear, either in person or by an agent, the court may proceed *ex parte*.

Correction
of errors.

(20) Where it appears that there are palpable errors in the roll of any municipality or of any ward which need correction, the court may at any time during its sitting correct the same, if no alteration of assessed values is involved; and, if any alteration of assessed value is necessary, the court may extend the time for making complaints for ten days from a day named by the court and may then meet and determine the additional matter complained of, and the assessor may be or may be directed by the court to be, for such purpose, the complainant. [See also Section 54.]

(21) Subject to the provisions of sections 59 to 63 and to the provisions of any special Act affecting any particular municipality, all the duties of the court of revision, which relate to the matters aforesaid, shall be completed and the rolls finally revised by the court, before the 1st day of July in every year.

Business to be finished by July 1st.

(22) Upon an appeal upon any ground against an assessment, the court of revision may reopen the whole question of the assessment, so that omissions from, or errors in, the assessment roll may be corrected, and the accurate amount for which the assessment should be made and the person or persons who should be assessed therefor may be placed upon the roll by the court; and if necessary the roll of any particular ward or subdivision of the municipality, even if returned as finally revised, may be opened so as to make the same correct in accordance with the finding of the court.

Procedure upon appeals.

(23) The clerk shall forthwith alter and amend the assessment roll in accordance with the decisions of the court of revision, and shall write his name or initials against every alteration or amendment. R.S.O. 1927, c. 238, s. 72.

Alteration of roll by clerk.

73. The roll, as finally passed by the court, and certified by the clerk as passed, shall, except in so far as the same may be further amended on appeal to the judge of the county court, be valid, and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or misstatement in the notice required by section 52 of this Act, or the omission to deliver or transmit such notice. Provided that the provisions of this section in so far as they relate to the omission to deliver or transmit such notice shall not apply to any person who has given the clerk or assessment commissioner the notice provided for in subsection 7 of section 52. R.S.O. 1927, c. 238, s. 73.

Roll to be binding notwithstanding errors in it or in notice sent to persons assessed.

74. A copy of any assessment roll, or portion of any assessment roll, written or printed, and under the seal of the corporation, and certified to be a true copy by the clerk of the municipality, shall be received as *prima facie* evidence in any court of justice without proof of the seal or signature, or the production of the original assessment roll of which such certified copy purports to be a copy, or a part thereof. R.S.O. 1927, c. 238, s. 74.

Copy of assessment roll duly certified to be evidence.

Appeals from the Court of Revision.

75.—(1) An appeal to the county judge shall lie, at the instance of the municipal corporation, or at the instance of the assessor, or assessment commissioner, or at the instance of any person assessed or of any municipal elector of the municipality not only against a decision of the court of

Appeal lies from decision or refusal to decide.

revision on an appeal to the said court, but also against any omission, neglect or refusal of the said court to hear or decide an appeal.

Service of
notice of
appeal.

(2) Subject to the provisions of sections 59 to 63, and to the provisions of any special Act affecting any particular municipality, the person appealing shall, in person or by his solicitor or agent, serve upon the clerk of the municipality (or assessment commissioner, if any there be), within five days after the date herein limited for the closing of the court of revision, or in case the court shall sit to hear appeals after the said date, then within five days after the closing of the court, a written notice of his intention to appeal to the county judge.

Day for
hearing.

(3) The clerk shall, immediately after the time limited for filing said appeals, forward a list of the same to the judge, who shall then notify the clerk of the day he appoints for the hearing thereof, and shall, if in his opinion, the appeals or any of them appear to involve the calling or examination of witnesses, fix the place for holding such court within the municipality, from the court of revision of which such appeal is made, or at the place nearest thereto where the sittings of the division court within his jurisdiction are held.

Places for
hearing
appeals from
courts of
revision.

Clerk to
notify
parties.

(4) The clerk shall thereupon give notice to all the persons appealed against in the same manner as is provided for giving notice on a complaint under section 72; but in the event of failure by the clerk to have the required service of the notices in any appeal made, or to have the same made in proper time, the judge may direct service to be made for some subsequent day upon which he may sit.

List of
appellants,
etc., to be
posted up
by clerk.

(5) The clerk of the municipality shall cause a notice to be posted up in a conspicuous place in his office, or the place where the council of the municipality hold their sittings, containing the names of all the appellants and persons appealed against, with a brief statement of the ground or cause of appeal, together with the date at which a court will be held to hear appeals.

Clerk of
court.

(6) The clerk of the municipality shall be the clerk of such court; and he shall keep, in the book referred to in section 67, a record of the decision of the judge upon each appeal.

Hearing and
adjourn-
ment.

(7) At the court so holden, the judge shall hear the appeals and may adjourn the hearing from time to time, and defer judgment thereon at his pleasure, but so that (subject to the provisions of sections 59 to 63, and to the provisions of any special Act affecting any particular municipality) all the appeals may be determined before the 1st day of August.

(8) A subpoena to compel the attendance of any witness required before the county judge upon any appeal under this Act may be issued by the clerk of the county court of the county in which is situated the municipality whose assessment roll is in question, which said subpoena shall be tested as are other subpoenas issued out of the county court of the said county in actions therein and may be intitled as is provided in section 78. R.S.O. 1927, c. 238, s. 75. Subpoena.

76. At the court to be held by the county judge, or acting judge of the court, to hear the appeals hereinbefore provided for, the person having charge of the assessment roll passed by the court of revision shall appear and produce such roll, and all papers and writings in his custody connected with the matter of the appeal, and such roll shall be altered and amended according to the decision of the judge, if then given, who shall write his initials against any part of the said roll in which any mistake, error or omission is corrected or supplied; and if the decision is not then given the clerk of the court shall, when the same is given, forthwith alter and amend the roll according to the same, and shall write his name or initials against every such alteration or correction, and shall forthwith by registered post notify the parties or their agents. R.S.O. 1927, c. 38, s. 76.

77.—(1) In all proceedings before the county judge, or acting judge of the court, under or for the purposes of this Act, such judge shall possess all such powers for compelling the attendance of, and for the examination on oath of all parties, whether claiming or objecting or objected to, and of all other persons whatsoever, and for the production of books, papers, rolls and documents, and for the enforcement of his orders, decisions and judgments, as belong to or might be exercised by him in the county court.

(2) The hearing of the said appeal by the county judge shall, where questions of fact are involved, be in the nature of a new trial, and either party may adduce further evidence in addition to that heard before the court of revision subject to any order as to costs or adjournment which the judge may consider just. R.S.O. 1927, c. 238, s. 77.

78. All process or other proceedings by way of appeal, ^{Style of} proceedings.
may be intituled as follows:

In the matter of appeal from the Court of Revision of the
 _____, of _____

....., Appellant,
and
..... Respondent.

and the same need not be otherwise intituled. R.S.O. 1927, c. 238, s. 78.

Costs to be apportioned by the Judge and how enforced.

79. The costs of any proceeding before the court of revision or before the judge as aforesaid shall be paid by or apportioned between the parties in such manner as the court or judge thinks fit, and where costs are ordered to be paid by any party claiming or objecting or objected to, or by any assessor, clerk of a municipality, or other person, payment of the same shall be enforced, when ordered by the court of revision, by a distress warrant under the hand of the clerk and the corporate seal of the municipality, and when ordered by the judge, by execution to be issued as the judge may direct, either from the county court or the division court within the county in which the municipality or assessment district, or some part thereof, is situated, in the same manner as upon an ordinary judgment for costs recovered in such court. R.S.O. 1927, c. 238, s. 79.

What costs chargeable.

80. The costs chargeable or to be awarded in any case may be the costs of witnesses and of procuring their attendance, and none other; and the same shall be taxed according to the allowance in the division court for such costs; and in cases where execution issues, the costs thereof as in the like court, and of enforcing the same, may also be collected thereunder. R.S.O. 1927, c. 238, s. 80.

Expenses of county judges on assessment appeals.

81. County court judges shall be entitled to receive from the several municipalities as their expenses for holding courts in such municipalities other than the county town, for the purpose of hearing appeals from the court of revision, under the provisions of this Act, the same sums as they are allowed for holding courts for revising voters' lists. R.S.O. 1927, c. 238, s. 81.

Decision of county judge to be final.

82. The decision and judgment of the judge or acting judge shall be final and conclusive in every case adjudicated upon, except that in the case of the assessment of a telephone company an appeal shall lie from such decision and judgment to the Ontario Railway and Municipal Board, and the procedure upon such appeal shall be the same as upon an appeal under section 83 of this Act. R.S.O. 1927, c. 238, s. 82.

Appeals Where Large Amounts Involved.

Appeal to Ontario Railway and Municipal Board in certain cases.

83.—(1) Where a person is assessed to an amount aggregating in a municipality in territory without county organization \$10,000 or upwards and in any other municipality \$40,000 or upwards, an appeal shall lie from the decision of the judge to the Ontario Railway and Municipal Board, and any person who had appealed or was entitled to appeal from the court of revision to the judge shall be entitled to make the appeal to the Board.

(2) An appeal to the Board shall also lie where the amount ^{Idem.} though originally less than the sum mentioned in the next preceding subsection has been increased by the court of revision or by the judge so that it equals or exceeds that sum.

(3) The clerk of the municipality shall forthwith by ^{Clerk to notify Secretary of Board as to appeals.} registered post notify the secretary of such Board of all notices of appeals coming within the provisions of this section, which are from time to time served upon him, and the secretary shall arrange a day for the hearing of such appeals, and shall notify the clerk thereof, and the clerk shall immediately by registered post notify the persons appealing.

(4) Sections 75 to 82 and sections 84 and 85 shall apply ^{Application of certain sections.} to all appeals taken under subsection 1 or 2, provided that the written notice of the intention to appeal to the Board may be served upon the clerk of the municipality, or upon the assessment commissioner if there is one, at any time within twenty-one days after the delivery by the county judge of his decision in open court and, where judgment has been reserved by the county judge, then within twenty-one days after the clerk shall by registered post have notified the appellant or his agent of the decision of the county judge, and such Board shall have the powers and duties which by the said sections are assigned to a judge of the county court.

(5) The Board shall have power upon such appeal to decide not only as to the amount at which the property in question shall be assessed, but also all questions ^{Questions which may be decided on appeal.} as to whether any persons or things are liable to assessment or exempt from assessment under the provisions of this Act.

(6) An appeal shall lie from the decision of the Board ^{Appeal from Board.} under this section to a Divisional Court upon all questions of law or the construction of a statute, a municipal by-law, any agreement in writing to which the municipality concerned is a party, or any order of the Municipal Board.

(7) The practice and procedure on the appeal to a Divisional Court shall be the same *mutatis mutandis* subject to any rule of court or regulation of the Board as upon an appeal from a county court. ^{Procedure on appeals.} R.S.O. 1927, c. 238, s. 83.

84.—(1) An appeal shall lie to a Divisional Court as ^{Appeals to Divisional Court in certain matters.} hereinafter provided from the judgment of the judge on a question of law or the construction of a statute, a municipal by-law, any agreement in writing to which the municipality concerned is a party, or any order of the Municipal Board (except an order made under section 83).

(2) Any party desiring so to appeal to a Divisional Court shall on the hearing of the appeal by the judge request the judge to make a note of any such question of law or construction, and to state the same in the form of a special ^{Noting of question of law or construction by county judge.} case for a Divisional Court.

Stating of special case by county judge.

(3) It shall be the duty of the judge to make a note of such request, and he may thereupon state such question in the form of a special case, setting out the facts in evidence relative thereto, and his decision of the same, as well as his decision of the whole matter.

Transmitting special case to Divisional Court.

(4) A copy of such special case, signed by the judge, shall be transmitted to the Divisional Court, and the practice and procedure on the appeal shall be the same, *mutatis mutandis* as upon an appeal from a county court.

Direction by Divisional Court to county judge to state special case.

(5) On the application of any party desiring to appeal, and on such notice to the other party and on such evidence as may seem proper to a Divisional Court, that Court may if it sees fit direct the county judge to state a special case as in subsection 3 if the judge on the hearing before him refused to do so.

Statement of case not to affect rolls being prepared.

(6) The statement of any such case, or the hearing or argument or other proceeding thereon shall not delay the final revision of the assessment roll or other proceedings thereon; but if by the judgment of the Divisional Court upon the case stated it shall appear that any alteration should be made in the assessment roll respecting the assessment in question, the county judge on being certified thereof shall cause the proper entries to be made in the assessment roll to give effect to such judgment.

Statement of case where appeal lies to Municipal Board.

(7) Where an appeal lies from the decision of the judge to the Municipal Board under section 83 the judge shall not state a case under this section, unless all the parties consent and request him to do so and if a case is so stated an appeal shall not lie to the Municipal Board under section 83. R.S.O. 1927, c. 238, s. 84.

Assessment to be open upon appeal.

85. Upon an appeal upon any ground against an assessment the judge of the county court or the Railway and Municipal Board hearing an appeal under section 83, or a Divisional Court, as the case may be, may reopen the whole question of the assessment, so that omissions from, or errors in, the assessment roll may be corrected, and the accurate amount for which the assessment should be made, and the person or persons who should be assessed therefor may be placed upon the roll by such judge, Board or court, and, if necessary, the roll of any particular ward or subdivision of the municipality, even if returned as finally revised, may be opened so as to make the same correct in accordance with the findings of such judge, Board or court. R.S.O. 1927, c. 238, s. 85.

Powers of county judge, court of revision, etc., as to assessment.

86. It is hereby declared that the court of revision, the county judge, the Railway and Municipal Board, and every court to which and every judge to whom an appeal lies under this Act have jurisdiction to determine not only the amount

of any assessment, but also all questions as to whether any persons or things are or were assessable or are or were legally assessed or exempted from assessment. R.S.O. 1927, c. 238, s. 86.

87.—(1) When, after the appeal provided by this Act the assessment roll has been finally revised and corrected, the clerk of the municipality shall within ninety days transmit to the county clerk a summarized statement of the contents of the roll showing the total population of the municipality and the total assessment of each of the various classes of property liable to assessment, and when required to do so by the county judge or by resolution of the county council for the purpose of equalization or otherwise produce the original assessment roll of the municipality.

Summarized statement of roll to be transmitted to county clerk.

(2) For default in the performance of his duties under this section the clerk of the municipality shall incur a penalty of not less than \$10 and not more than \$20. R.S.O. 1927, c. 238, s. 87.

Penalty.

EQUALIZATION.

County Valuers.

88.—(1) The council of every county may appoint two or more valuers for the purpose of valuing the real property within the county, and it shall be their duty to ascertain in every fifth year at furthest, the value of the same in the manner directed by the county council, but the valuers shall not exceed the powers possessed by assessors. The valuation so made shall be made by the county council the basis of equalization of the real property for a period not exceeding five years.

County Council may appoint valuers, their duties, etc.

Equalization of real property.

(2) The county council may, at or before the expiration of the said period, extend the time for a term not exceeding five years further and thereupon the valuation shall continue to be made the basis of equalization of the real property by the county council for such extended period.

Term for which valuation to be in force.

(3) When valuers have been appointed under this section the said valuers may ascertain the value of the said real property by inspecting and valuing from five to eight per centum of the different parcels of land in different parts of each municipality in the county and upon such inspection and valuation the said valuers shall compare their valuations with the valuations in the last revised assessment roll made by the assessors of the several municipalities within the county and if upon such comparison it is found that the valuation of the county valuers nearly corresponds in the aggregate with the valuation upon the assessment roll of a

Method of valuing by county valuers.

municipality the valuator and afterwards the county council shall accept the assessment roll as correct for the purposes of county valuation.

Where valuation differs from total assessment.

(4) Where it is found that the valuations of particular lots made by the county valuator differ materially from the valuations of the same lots upon the assessment roll of a municipality, the county valuator shall add or deduct a corresponding percentage to or from the local assessment; and a similar method shall be followed with respect to the valuation of real property in towns and villages.

Attestation of valuator's report.

(5) The valuator shall attest their report on the value of the real property within the county by oath or affirmation in regard to the property actually inspected and valued by them in the same manner as assessors are required to verify assessment rolls. R.S.O. 1927, c. 238, s. 88.

Annual examination of assessment rolls by county councils for purpose of equalization.

89.—(1) The council of every county shall, yearly, and not later than the first day of July, examine the assessment rolls of the different townships, towns and villages in the county, for the preceding financial year, for the purpose of ascertaining whether the valuations made by the assessors in each township, town or village bear a just relation one to another; and may, by by-law for the purpose of county rates, increase or decrease in any township, town or village, the aggregate valuations, adding or deducting so much per centum as may, in their opinion, be necessary to produce a just relation between them; but they shall not reduce the aggregate valuation for the whole county as made by the assessors.

Notice of equalization to municipalities concerned.

(2) Within ten days after the equalization by-law has been passed by the county council, the county clerk shall transmit to the reeve and clerk of each municipality a copy thereof. R.S.O. 1927, c. 238, s. 89.

Appeal as to equalization of assessments.

90. If any municipality is dissatisfied with the action of any county council in increasing or decreasing, or refusing to increase or decrease the valuation of any municipality, the proceedings shall be as follows:

Notice of appeal.

1. The municipality so dissatisfied may appeal from the decision of the council at any time within twenty days after the passing of such by-law, by giving to the clerk of the county council notice in writing, which notice shall state whether the municipality appealing is willing to have the final equalization of the assessment made by the county judge.

County council may elect as to county judge acting.

2. Every county council, at the same session in which the assessment has been equalized, shall determine whether the said council is willing to have the final equalization of the assessment, in case of appeal, made by the county judge.

3. Upon receiving notice of appeal in case any party to the appeal has objected to the final equalization of the assessment being made by the county judge, the clerk of the county council shall forthwith notify in writing the Provincial Secretary of such objection, giving the name or names of the municipality or municipalities so objecting.

Notice to
Provincial
Secretary.

4. The Lieutenant-Governor in Council, upon receiving the notice in writing from the clerk of any county council, may appoint two persons, one of whom shall be the sheriff or registrar of the county in which the appeal is made, and the other a judge of another county, who together with the county judge shall form a court, and the said court shall at such time and place as the Lieutenant-Governor in Council may appoint, proceed to hear and determine the appeal either with or without the evidence of witnesses, or with such evidence as they may decide upon hearing, and may examine witnesses under oath or otherwise, and may adjourn from time to time; and the court shall equalize the whole assessment of the county and shall forthwith report the same to the county council.

Appointment
of
court by
Order-in-
Council.

5. It shall be the duty of the court to dispose of the appeal before the first day of January next after the appeal.

Time for
disposal of
appeal.

6. The judge of the other county shall be entitled to a reasonable allowance for his services, the same not to exceed \$10 a day, besides his travelling and other expenses, and the county judge, sheriff, or registrar, shall also receive a reasonable sum, not to exceed \$10 each per day, and to be paid by the county.

Fees of
judge, sheriff
and
registrar.

7. Any two members of such court shall constitute a quorum, and such court may proceed and adjudicate upon such appeal, notwithstanding the office of sheriff or registrar or county judge is vacant.

Quorum.

8. Where all the parties to the appeal have agreed, as above provided, to have the final equalization of the assessment made by the county judge, the clerk of the county council shall forthwith notify in writing the county judge, and the county judge shall appoint a day for hearing the appeal, not later than ten days from the receipt of such notice of the appeal, and may on such day proceed to hear and determine the appeal, either with or without the evidence of witnesses, or with such evidence as he may decide upon hearing, and may examine witnesses under oath or otherwise, and may adjourn, from time to time; and the judge shall equalize the whole assessment of the county, and shall forthwith report the same to the county council.

Equalization
by county
judge.

9. It shall be the duty of the judge to dispose of the appeal before the first day of January next after the appeal.

Time for
disposal of
appeal.

Appeal in
cases of
equalization
of
assessment.

10. The right of appeal shall exist whether county valuator have been appointed or not, and upon any such appeal the report of the county valuator shall be open to review by the court or judge as herein provided.

Costs.

11. The costs incurred in the prosecution and opposing of such appeal respectively shall be borne and paid as directed by the county judge or court as the case may be, and not otherwise, and shall be subject to taxation on the county court scale by the clerk of the county court of the said county.

Appeal.

12. An appeal shall lie to a Divisional Court from any judgment of a judge and from any report made by a court constituted under paragraph 4 of this section on any question of law or the construction of a statute and if the judgment of the Divisional Court reverses or varies the judgment of such judge or the report of such court, such judgment or report shall be varied so as to conform to the judgment of the Divisional Court.

Procedure
on appeal.

13. The procedure on such appeal shall be, as nearly as may be, the same as upon an appeal from a county court to a Divisional Court. R.S.O. 1927, c. 238, s. 90.

Effect of
clerk of
municipality
omitting to
send copy
of roll.

91. If the clerk of the municipality has neglected to transmit a certified copy of the assessment roll, such neglect shall not prevent the county council from equalizing the valuations in the several municipalities according to the best information obtainable; and any rate imposed, according to the equalized assessment, shall be as valid as if the assessment rolls had been transmitted. R.S.O. 1927, c. 238, s. 91.

Apportion-
ment of
county rates,
how to be
based.

92. The council of a county, in apportioning a county rate among the different townships, towns and villages within the county, shall, in order that the same may be assessed equally on the whole rateable property of the county, make the assessment of property equalized in the preceding year the basis upon which the apportionment is made. R.S.O. 1927, c. 238, s. 92.

Case of new
municipalities.

93. Where boundaries of existing municipalities are changed, or where a new municipality is erected within a county so that there are no assessment or valuator's rolls of the new municipality for the next preceding year, the county council shall, by examining the rolls of the former municipality or municipalities of which the new municipality then formed part, ascertain, to the best of their judgment, what part of the assessment of the municipality or municipalities had relation to the new municipality, and what part should continue to be accounted as the assessment of the original municipality, and their several shares of the county tax shall be apportioned between them accordingly. R.S.O. 1927, c. 238, s. 93.

94. Where a sum is to be levied for county purposes, or by the county for the purposes of a particular locality, the council of the county shall ascertain, and, by by-law, direct what portions of such sum shall be levied in each township, town or village in such county or locality. R.S.O. 1927, c. 238, s. 94.

County councils to apportion sums required for county purposes.

95. The county clerk shall forthwith after the county rates have been apportioned certify to the clerk of each municipality in the county, the total amount which has been so directed to be levied therein for the then current year, for county purposes, or for the purposes of any such locality, and the clerk of the municipality shall calculate and insert the same in the collector's roll for that year. R.S.O. 1927, c. 238, s. 95.

County clerk to certify amounts to clerks of municipalities.

96. Nothing in this Act contained shall alter or invalidate any special provisions for the collection of a rate for interest on county debentures, whether such provisions are contained in any Municipal Act now or formerly in force in this Province, or in any Act respecting The Consolidated Municipal Loan Fund of Ontario, or in any general or special Act authorizing the issue of debentures, or in any by-law of the county council providing for the issue of the same. R.S.O. 1927, c. 238, s. 96.

Act not to affect provisions for rates to raise interest on county debentures.

96a.—(1) Notwithstanding anything in this Act or any other special or general Act contained, income assessments of a local municipality forming part of a county shall not be included in any statement given to the county clerk, nor shall they be included in, but shall be excluded from, any valuation and equalization by a county council of rateable property in the county for any county purpose, and the ascertainment, imposition or levy by a county council of any rate for county purposes shall be made and raised upon and from the equalized assessment of real property and business assessments only in the county.

County not to include income assessment in equalization.

(2) When under this Act or any other special or general Act any rate is directed or required to be levied in a local municipality forming part of a county for county purposes, the same shall in the local municipality be calculated and levied upon and against the whole rateable property including assessments of income within such local municipality according to the last revised assessment roll thereof. 1931, c. 51, s. 8.

Local municipality to levy county rates on all rateable property including income assessments.

COLLECTION OF TAXES.

97. The taxes due upon any land with costs may be recovered with interest as a debt due to the municipality from the owner or tenant originally assessed therefor and from any subsequent owner of the whole or any part thereof, saving his recourse against any other person, and shall be a special lien on the land in priority to every claim, privilege, lien or encumbrance of every person except the Crown, and

Who liable for taxes.

Taxes to be
a lien upon
lands.

the lien and its priority shall not be lost or impaired by any neglect, omission or error of the municipality or of any agent or officer, or by want of registration. R.S.O. 1927, c. 238, s. 97.

Recovery
of taxes
by action.

98.—(1) The taxes payable by any person may be recovered with interest and costs, as a debt due to the municipality; in which case the production of a copy of so much of the collector's roll as relates to the taxes payable by such person, purporting to be certified as a true copy by the clerk of the municipality, shall be *prima facie* evidence of the debt.

Recovery in
division
court.

(2) Where the amount claimed does not exceed \$200, an action to recover the same may be brought in a division court. R.S.O. 1927, c. 238, s. 98 (1, 2).

Liability for
taxes on
income and
business in
case of death
or change of
residence.

(3) Notwithstanding any provision of *The Municipal Act* and subject to the provisions of section 121 every person assessed in respect of business or income upon any assessment roll which has been revised by the court of revision or county judge shall be liable for any rates which may be levied upon such assessment roll notwithstanding the death or removal from the municipality of the person assessed and notwithstanding that such rates are not levied until the year following that in which the assessment roll was revised. 1930, c. 46, s. 3 (7).

Avoidance
of double
income
taxation on
removal.

(4) If, notwithstanding his removal from the municipality any person is under the provisions of subsection 3 liable for rates levied in any year upon an assessment in respect of income, such person shall not in the municipality to which he has removed be liable for rates levied by such latter municipality in the same year upon an assessment in respect of income. 1931, c. 51, s. 9.

Paying rent
to collector
until taxes
paid.

99. Where taxes are due upon any land occupied by a tenant, the collector may give such tenant notice in writing requiring him to pay such collector the rent of the premises as it becomes due from time to time to the amount of the taxes due and unpaid and costs; and the collector shall have the same authority as the landlord of the premises would have to collect such rent by distress or otherwise to the amount of such unpaid taxes and costs; but nothing in this section contained shall prevent or impair any other remedy for the recovery of the taxes or any portion thereof from such tenant or from any other person liable therefor. R.S.O. 1927, c. 238, s. 99.

When tenant
may deduct
taxes from
rent.

100. Any tenant may deduct from his rent any taxes paid by him which as between him and his landlord the latter ought to pay. R.S.O. 1927, c. 238, s. 100.

101. All moneys assessed, levied, and collected under any Act by which the same are made payable to the Treasurer of Ontario, or for any special purpose or use mentioned in the Act, shall be assessed, levied and collected in the same manner as local rates, and shall be similarly calculated upon the assessments as finally revised, and shall be entered in the collector's rolls in separate columns, in the heading whereof shall be designated the purpose of the rate. R.S.O. 1927, c. 238, s. 101.

Provincial
taxes.

COLLECTOR'S ROLLS.

102.—(1) The clerk of every municipality shall make a collector's roll or rolls, as may be necessary, containing columns for all information, required by this Act or any other Act to be entered by the collector therein; and in such roll or rolls he shall set down the name in full of every person assessed, and in the proper columns in that behalf the amount for which he is assessed in respect of his real property and income and otherwise under this Act as ascertained after the final revision of the assessment roll; and he shall calculate, and, opposite the assessed value, he shall set down in one column to be headed "*County Rates*," the amount for which the person is chargeable for any sums ordered to be levied by the council of the county for county purposes, and in another column to be headed "*General Rate*," the amount with which the person is chargeable in respect of sums ordered to be levied by the council of the municipality for the purposes thereof, and including any special rate for collecting the principal or interest for the payment of debentures issued, and in other columns any local improvement rate or school rate or other special rate, or sums for the commutation of statute labour or any sum which is required by any other Act to be placed on the collector's roll the proceeds of which are required by law, or by the by-law imposing it, to be kept distinct and accounted for separately and every such last mentioned rate shall be calculated separately, and the column therefor shall be headed "*Special Rate*," "*Local Improvement Rate*," "*Public School Rate*," "*Separate School Rate*," or "*Special Rate for School Debts*," or as the case may be.

Clerks of
municipalities to
make out
collector's
rolls; their
form,
contents, etc.

(2) Notwithstanding anything contained in subsection 1 or in *The Public Schools* or *Separate Schools Acts*, the council of any city or town may by by-law provide that the clerk shall set down the name in full of every person assessed and the assessed value of his real property, taxable business and income, as ascertained after the final revision of the assessment roll, and opposite such assessed value he shall set down in a column for that purpose the total amount for which the person is chargeable for all sums ordered to be levied by the said council or school boards for the purposes thereof. R.S.O. 1927, c. 238, s. 102 (1, 2).

Preparation
of collector's
roll.

Variation of tax roll in cities and towns.

(2a) In a city or town the form of the collector's roll may be varied so as to allow the same to be adapted to mechanical methods of accounting and bookkeeping. 1931, c. 51, s. 10.

Information to be given in tables appended to rolls.

(3) Appended to every roll made up under subsection 2 of this section there shall also be a table setting forth

- (a) the total amount of taxes to be collected under and by virtue of such roll or rolls; and
- (b) the name and amount of each rate levied by the municipality which is required by law or by the by-law imposing it, to be kept distinct and accounted for separately and specifying the aggregate proceeds of each rate;

and the clerk shall, before delivering the roll to the collector, furnish to the treasurer of the municipality a copy of such table. R.S.O. 1927, c. 238, s. 102 (3).

Collector's roll to be certified by clerk.

103. The clerk shall attach to the roll a certificate signed by him according to the following form:

I do certify that the within (*or annexed, or attached, or as the case may be*) Roll is the Collector's Roll prepared according to the provisions of The Assessment Act for (*naming the municipality, or for Ward No.* of
as the case may be) for the year 19
A.B.
Clerk of

and shall deliver the roll so certified to the collector on or before the 1st day of October, or such other date as may be prescribed by by-law of the municipality. R.S.O. 1927, c. 238, s. 103.

Roll of non-residents in township.

104. The clerk of every township shall also make out a roll in which he shall enter the lands of non-residents assessed as provided in clause (*j*) of subsection 1 of section*24, together with the value of every lot, part of lot, or parcel, as ascertained after the revision of the roll; and he shall enter, opposite to each lot or parcel, all the rates or taxes with which the same is chargeable, in the same manner as is provided for the entry of rates and taxes upon the collectors' roll; and he shall, on or before the 1st day of November, transmit the roll so made out, certified under his hand, to the treasurer of the county, but this section shall not apply to the townships of York, Scarborough, and Etobicoke. R.S.O. 1927, c. 238, s. 104.

Correction of roll to carry out changes in assessment.

105. If corrections are made in the assessment roll, under subsection 22 of section 72 or under section 85, after the collector's roll or rolls for the municipality for the year for which such assessment has been made have been prepared, the clerk of the municipality shall alter or amend the collectors'

roll or rolls to correspond with the changes made by the court of revision, judge, board or court under the said sections, and by inserting the proper rates therefor, and the rates or taxes shall be collectible in accordance with such corrected rolls in the same manner and with the like remedies as if the same had been in the rolls when first prepared and certified by the clerk of the municipality. R.S.O. 1927, c. 238, s. 105.

COLLECTORS AND THEIR DUTIES.

106. The collector, upon receiving his roll, shall proceed to collect the taxes therein mentioned. R.S.O. 1927, c. 238, s. 106. Duties of collectors.

Notice of Taxes to Residents.

107.—(1) In cities, towns, villages and townships he shall call at least once on the person taxed, at his usual residence or place of business if within the municipality in and for which he has been appointed, and shall demand payment of the taxes; or he shall give to such person a written or printed notice specifying the amount of the taxes payable by him, by delivering the same, or causing the same to be delivered to him, or for him at his residence or place of business, or upon the premises in respect of which the taxes are payable. R.S.O. 1927, c. 238, s. 107 (1). Demand or notice of taxes by collector.

(2) In cities, towns, townships and villages the collector, clerk or treasurer may, if so authorized by by-law of the municipality (which by-law the council of the municipality is hereby empowered to pass), mail the notice or cause the same to be mailed to the address of the residence or place of business of such person. R.S.O. 1927, c. 238, s. 107 (2); 1931, c. 51, s. 11. How may be given in cities, towns, townships, and villages.

(3) The written or printed notice above mentioned shall have written or printed thereon, a schedule specifying the different rates and the amount on the dollar to be levied for each rate, making up the aggregate of the taxes referred to in such notice, and also containing the information required to be entered in the collector's roll under section 102. R.S.O. 1927, c. 238, s. 107 (3). Particulars to be given in tax notice.

108.—(1) The collector shall at the time of such demand or notice as the case may be, or immediately thereafter, enter or cause to be entered on his roll opposite the name of the person taxed, the date of such demand or of the delivery or mailing of such notice. Entry of date of giving notice.

(2) Every person so entering any such date shall append his initials thereto, and the entry shall be *prima facie* evidence of such demand or notice. R.S.O. 1927, c. 238, s. 108. Initials to entries.

Notice to Non-Residents.

Proceedings
in case of
non-
residents.

109. If any person whose name appears on the roll is not resident within the municipality, the collector shall transmit to him by post, addressed in accordance with the notice given by such non-resident, if notice has been given, a statement and demand of the taxes charged against him in the roll, and shall at the time of such transmission enter or cause to be entered the date thereof in the roll, opposite the name of such person; and such entry shall be *prima facie* evidence of such transmission and of the time thereof; and the said statement and demand shall contain, written or printed on some part thereof, the name and post office address of such collector. R.S.O. 1927, c. 238, s. 109.

Registration of Notice.

Notice of
address to
which tax
bills to be
sent.

110. In case any person assessed, whether resident or non-resident, furnishes the assessment commissioner, or if none, the clerk, with a notice in writing giving an address to which the notice of taxes may be transmitted to him, and requesting that the same be transmitted to such address by registered letter, the commissioner or clerk shall enter the words "to be registered" on the roll opposite the name of such person and the notice shall be so transmitted by the collector, who shall add to the taxes the cost of registration, to be paid by such person as part of his taxes; and any such notice so given to the commissioner or clerk shall stand until revoked in writing. R.S.O. 1927, c. 238, s. 110.

By-laws as to Mode of Payment of Taxes.

By-laws
requiring
taxes to be
paid into
office of
treasurer or
collector.

111.—(1) In cities, towns, townships or villages, the council may by by-law require the payment of taxes, including local improvement assessments, sewer rents and rates, and of other rents or rates payable as taxes, to be made into the office of the treasurer or collector by any day or days to be named therein, in bulk or by instalments, and may provided that on the punctual payment of any instalment the time for payment of the remaining instalment or instalments shall be extended to a day or days to be named, or may provide that in default of payment of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

Payments by
instalments.

Discount on
punctual
payment of
taxes.

(2) The council may also by by-law allow a discount for the payment of such taxes or any class of taxes or of any instalment thereof on or before a day or days therein named and may impose an additional percentage charge for non-payment of such taxes or any class of taxes or of any instalment thereof by a day or days named in such by-law provided that no greater percentage charge than five per centum shall be imposed on any instalment of taxes, or on the aggregate

amount of taxes, and such additional percentage charge shall be added to such unpaid tax, or assessment, rent or rate, or instalment thereof, and shall be collected by the collector or otherwise, as if the same had been originally imposed and formed part of such unpaid tax, or assessment, rent, or rate, or instalment thereof.

(3) Such discount or additional charge may by the by-law be provided for on the basis of a sliding scale corresponding with the length of time default is made but so as not in the aggregate to exceed five per centum as aforesaid. Discount or charge may be on sliding scale.

(4) The council may by by-law authorize the treasurer or collector to receive in any year payments on account of taxes for that year in advance of the day that may be fixed by by-law for the payment of any instalment of such taxes, and to allow a discount on any taxes so paid in advance at a rate not exceeding five per centum per annum, notwithstanding that the taxes for such year have not been levied, or that the assessment roll on which said taxes are to be fixed and levied has not been adopted by the council, when any such advance payment is made. Payment of taxes in advance and discount allowance.

(5) In case a by-law is passed providing for payment by instalments or allowing any such discount or imposing any such additional percentage charge, a notice shall be given in accordance with section 107 on which shall be written or printed a concise statement of the time and manner of payment and of the discount allowed or the percentage charge imposed, if any, and at any time within fourteen days after such notice has first been given, in accordance with section 107, any person may take advantage of the provisions of such by-law as to payment by instalments or with the discount allowed thereby, or without the additional percentage charge imposed thereby, as the case may be. Notice as to time and mode of payment.

(6) Where, in accordance with this section, a percentage is added to unpaid taxes, the by-laws shall not be repealed before the return of the collector's roll. R.S.O. 1927, c. 238, s. 111 (1-6). By-law to be in force till return of collector's roll.

(7) The council of any municipality may by by-law direct that moneys payable to the municipality for taxes or rates and upon such other accounts as may be mentioned in the by-law shall be by the collector of taxes or by the person charged with the payment thereof paid into such chartered bank of Canada, as the council shall by such by-law direct to the credit of the treasurer of the municipality, and in such case the person making the payment shall obtain a receipt from the bank therefor, and the treasurer or collector of taxes shall make the proper entries therefor in the books of the municipality. 1931, c. 51, s. 12. Provision for payment of taxes into bank.

By-law to
authorize
part
payment of
taxes due.

(8) The council of any municipality may by by-law authorize the treasurer and the collector of taxes to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectible under subsection 2 in respect to non-payment of any taxes or any class of taxes or of any instalment thereof. 1931, c. 51, s. 13.

Distress for Recovery of Taxes.

Distress
and sale for
taxes which
are a charge
on land.

112.—(1) Subject to the provisions of section 111, in case taxes which are a lien on land remain unpaid for fourteen days after demand or notice made or given pursuant to sections 107, 109, or 111, the collector or, where there is no collector, the treasurer may by himself or his agent (subject to the exemptions and provisos hereafter in this section mentioned), levy the same with costs by distress,—

On goods of
persons
taxed.

1. Upon the goods and chattels, wherever found within the county in which the municipality lies, belonging to, or in the possession of the owner or tenant of the land, whose name appears upon, the collector's roll (who is hereinafter called "the person taxed");

On interest
of person
taxed in
goods on
the land.

2. Upon the interest of the person taxed in any goods on the land, including his interest in any goods to the possession of which he is entitled under a contract for purchase, or a contract by which he may or is to become the owner thereof upon performance of any condition;

Goods of
owner.

3. Upon the goods and chattels of the owner of the land found thereon, though his name does not appear upon the roll;

Goods on
land claimed
by certain
persons

4. Upon any goods and chattels on the land, where title to such goods and chattels is claimed in any of the ways following:

- (a) By virtue of an execution against the person taxed or against the owner, though his name does not appear on the roll; or
- (b) By purchase, gift, transfer or assignment from the person taxed, or from such owner, whether absolute or in trust, or by way of mortgage, or otherwise; or
- (c) By the wife, husband, daughter, son, daughter-in-law or son-in-law of the person taxed, or of such owner, or by any relative of his, in

case such relative lives on the land as a member of the family; or

- (d) By virtue of any assignment or transfer made for the purpose of defeating distress;

Provided that where the person taxed or such owner is not in possession, goods and chattels on the land not belonging to the person taxed or to such owner, shall not be subject to seizure; and the possession by the tenant of the said goods and chattels on the premises shall be sufficient *prima facie* evidence that they belong to him.

Exception where person taxed not in possession.

Provided also, that no distress shall be made upon the goods and chattels of a tenant for any taxes not originally assessed against him as such tenant.

Case of tenant.

Provided also, that in cities and towns no distress for taxes in respect of vacant land shall be made upon goods or chattels of the owner except upon the land.

Taxes on vacant land in cities and towns.

(2) Subject to the provisions of section 111, in case of taxes which are not a lien on land remaining unpaid for fourteen days after demand or notice made or given pursuant to sections 107, 109 or 111, the collector, or where there is no collector, the treasurer, may by himself or his agent (subject to the exemptions provided for in subsection 4) levy the same with costs by distress:

Distress for taxes not a lien on land.

1. Upon the goods and chattels of the person taxed wherever found within the county in which the municipality lies for judicial purposes;
2. Upon the interest of the person taxed in any goods to the possession of which he is entitled under a contract for purchase, or a contract by which he may or is to become the owner thereof upon performance of any condition;
3. Upon any goods and chattels in the possession of the person taxed where title to the same is claimed in any of the ways defined by sub-clauses *a*, *b*, *c*, and *d* in subsection 1 of this section, and in applying the said sub-clauses they shall be read with the words "or against the owner though his name does not appear on the roll," and the words "or such owner," and the words "on the land" omitted therefrom;
4. Upon goods and chattels which at the time of making the assessment were the property and on the premises of the person taxed in respect of business

Distress on goods and chattels sold by person taxed.

assessment and at the time for collection of taxes are still on the same premises, notwithstanding that such goods and chattels are no longer the property of the person taxed.

Case of goods in possession of warehouseman.

(3) Notwithstanding anything in the preceding subsections no goods which are in the possession of the person liable to pay such taxes for the purpose only of storing or warehousing the same or of selling the same upon commission or as agent shall be levied upon or sold for such taxes; and provided further that goods in the hands of an assignee for the benefit of creditors or in the hands of a liquidator under a winding-up order shall be liable only for the taxes of the assignor or of the company which is being wound up, and for the taxes upon the premises in which the said goods were at the time of the assignment or winding-up order, and thereafter while the assignee or liquidator occupies the premises or while the goods remain thereon.

Case of goods in possession of assignee or liquidator.

Goods exempt from distress.

(4) The goods and chattels exempt by law from seizure under execution shall not be liable to seizure by distress.

Exemption to be claimed.

(5) The person claiming such exemption shall select and point out the goods and chattels as to which he claims exemption.

Levy of taxes under warrant.

(6) If at any time after demand has been made or notice given pursuant to sections 107, 109 or 111, and before the expiry of the time for payment of the taxes, the collector, or, where there is no collector, the treasurer has good reason to believe that any person in whose hands goods and chattels are subject to distress under the preceding provisions, is about to remove such goods and chattels out of the municipality before such time has expired, and makes affidavit to that effect before the mayor or reeve of the municipality, or before any justice of the peace, the mayor, reeve or justice shall issue a warrant to the collector or treasurer, authorizing him to levy for the taxes and costs, in the manner provided by this Act, although the time for payment thereof may not have expired, and the collector or treasurer may levy accordingly.

Case of city.

(7) A city shall for the purposes of this section be deemed to be within the county of which it forms judicially a part.

Costs.

Rev. Stat., c. 95.

(8) The costs chargeable in respect of any such distress and levy shall be those payable to bailiffs under *The Division Courts Act*.

Prohibition.

(9) No person shall make any charge for anything in connection with any such distress or levy unless such thing has been actually done.

(10) In case any person offends against the provisions of subsection 9 or levies any greater sum for costs than is authorized by subsection 8, the like proceedings may be taken against him by the person aggrieved, as may be taken by the party aggrieved in the cases provided for by sections 3 to 7, of *The Costs of Distress Act*. Penalty.
Rev. Stat.,
c. 110.

(11) Where personal property liable to seizure for taxes as hereinbefore provided is under seizure or attachment or has been seized by the sheriff or by a bailiff of any court or is claimed by or in possession of any assignee for the benefit of creditors or liquidator or of any trustee or authorized trustee in bankruptcy or where such property has been converted into cash and is undistributed, it shall be sufficient for the tax collector to give to the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy, notice of the amount due for taxes, and in such case the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy shall pay the amount of the same to the collector in preference and priority to any other and all other fees, charges, liens or claims whatsoever. R.S.O. 1927, c. 238, s. 112. Notice of
taxes where
goods under
seizure.

(12) Where the person making any such distress and levy is a salaried employee of the municipal corporation the costs in respect to such distress and levy shall belong to the corporation. 1929, c. 63, s. 6. Costs of
distress,—
when to
belong to
corporation.

113. No defect, error or omission in the form or substance of the notice required by sections 107, 109 or 111 shall invalidate any subsequent proceedings for the recovery of the taxes. R.S.O. 1927, c. 238, s. 113. Informalities
not to
invalidate
subsequent
proceedings.

114. The collector shall, by advertisement posted up in at least three public places in the township, village or ward wherein the sale of goods and chattels distrained is to be made, give at least six days' public notice of the time and place of sale, and of the name of the person whose property is to be sold; and, at the time named in the notice, the collector or his agents shall sell at public auction the goods and chattels distrained, or so much thereof as may be necessary. R.S.O. 1927, c. 238, s. 114. Public notice
of sale to be
given, and in
what
manner.

115. If the property distrained has been sold for more than the amount of the taxes and costs, and if no claim to the surplus is made by any other person, on the ground that the property sold belonged to him, or that he was entitled by lien or other right to the surplus, such surplus shall be returned to the person in whose possession the property was when the distress was made. R.S.O. 1927, c. 238, s. 115. Surplus, if
unclaimed,
to be paid
to party in
whose
possession
the goods
were;

116. If such claim is made by the person for whose taxes the property was distrained, and the claim is admitted, the surplus shall be paid to the claimant. R.S.O. 1927, c. 238, s. 116. or to
admitted
claimant.

When the
right to such
surplus
contested.

117. If the claim is contested, such surplus shall be paid by the collector to the treasurer of the municipality, who shall retain the same until the respective rights of the parties have been determined by action or otherwise. R.S.O. 1927, c. 238, s. 117.

Dates for
return of
collector's
roll.

118.—(1) Subject to the provisions of subsections 2 and 3 of this section every collector shall return his roll to the treasurer on or before the 14th day of December in each year, or on such day in the next year not later than the 1st day of February, or in the case of the Township of Pelee Island, not later than the 1st of June, as the council of the municipality may appoint.

In towns and
villages.

(2) In towns and villages to which any by-law passed pursuant to sections 59 to 63 of this Act applies every collector shall return his roll to the treasurer on or before the 30th day of April in the second year following the completion of the assessment roll, or such earlier date in that year as the council may appoint.

In cities.

(3) The council of every city may by by-law fix the times for the return of the collector's rolls, and may make any enlargements of the time so fixed.

Collectors of
cities, towns
and villages
to pay to
treasurer
weekly.

(4) The collector of every city, town and village shall pay over to the treasurer of such city, town or village once every week until the final return of the roll, the total amount collected during the preceding week.

Collector of
township to
pay to
treasurer
every two
weeks.

(5) The collector of every township shall pay over to the treasurer of such township once in every two weeks until the final return of the roll, the total amount collected during the preceding two weeks. R.S.O. 1927, c. 238, s. 118.

Oath of
collector on
returning
roll.

119.—(1) At or before the return of his roll every collector shall make oath in writing that the date of every demand of payment or notice of taxes required by sections 107 to 111, and every transmission of statement and demand of taxes required by section 109 entered by him in the roll, has been truly stated therein.

(2) Every other person who has delivered or mailed a notice pursuant to section 107, 109 or 111 shall in like manner at or before the return of the roll make oath that the date of the delivery or mailing of every such notice by him, has been truly stated in the roll.

Form of
oath, etc.

(3) Every such oath may be according to Form 9 and shall be written on or attached to the roll and may be taken before the treasurer, or before any of the persons mentioned in section 233. R.S.O. 1927, c. 238, s. 119.

120.—(1) In case the collector fails or omits to collect the taxes or any portion thereof by the day appointed or to be appointed as in section 118 mentioned, the council may, by resolution, authorize the collector, or some other person in his stead, to continue the levy and collection of the unpaid taxes, in the manner and with powers provided by law for the general levy and collection of taxes.

Case of failure of collector to collect.

(2) No such resolution or authority shall alter or affect the duty of the collector to return his roll, nor shall, in any manner whatsoever, invalidate or otherwise affect the liability of the collector or his sureties. R.S.O. 1927, c. 238, s. 120.

Duty as to return not affected.

121.—(1) An application to the court of revision for the cancellation or reduction of taxes may be made by any person assessed,—

Application to court of revision for cancellation or reduction of taxes.

- (a) for a tenement which remained vacant during more than three months in the year in which the assessment was made; or
- (b) who declares that from sickness or extreme poverty he is unable to pay his taxes; or
- (c) who by reason of any gross or manifest error in the assessment roll has been overcharged; or
- (d) for business who has not carried on such business for the whole year in which the assessment was made,

and the court of revision subject to the provisions of any by-law governing clauses (a), (b) and (c) may cancel or reduce the taxes or reject the application. 1929, c. 63, s. 7, *part*.

(2) In the case of a municipality in which the assessment is made in one year for the following year the application may be made at any time during such following year, and in the case of any other municipality at any time after the person assessed has received notice of taxes and before the first day of July in the following year, and five days' notice in writing shall be given to the clerk of the municipality of the application. 1929, c. 63, s. 7, *part*; 1930, c. 46, s. 3 (8).

Time for making application.

(3) There shall be no appeal from the decision of the court of revision under clauses (a), (b) or (c) but an appeal may be had to the county judge by such person or by the municipality from any decision of the court of revision made under clause (d).

Appeal under clause (d).

(4) Where any person makes application for the reduction of taxes on a business assessment the court of revision may on notice to such person direct that a proper proportion of the taxes be levied against the tenant or person who occupied

Tenant though not on roll may be required to pay part of taxes.

the premises and carried on business there in the year in which the assessment was made, for the time during which the said tenant was in occupation, although the name of such tenant or person does not appear on the assessment roll in respect of said premises. In determining the amount payable regard shall be had to the nature of the business carried on. 1929, c. 63, s. 7, *part*.

Proceedings
when taxes
are unpaid,
and cannot
be collected.

122.—(1) If any of the taxes mentioned in the collector's roll remain unpaid, and the collector is not able to collect the same, he shall deliver to the treasurer of his municipality an account of all the taxes on the roll remaining unpaid; and, in such account, the collector shall show, opposite to each assessment, the reason why he could not collect the same, by inserting in each case the words "*Non-resident*" or "*Not sufficient property to distress*," or "*Instructed by Council not to collect*," or "*Instructed by Council to return not collected*," or as the case may be.

Duplicate of
account for
clerk.

(2) Subject to the next following subsection, the collector shall at the same time furnish the clerk of the municipality with a duplicate of such account, and the clerk shall, upon receiving the same, mail a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year.

In cities.

(3) In cities the treasurer shall give the notice hereinbefore directed to be given by the clerk. R.S.O. 1927, c. 238, s. 122.

When there
is not
sufficient
distress on
lands.

123. If there is not sufficient distress upon any of the occupied lands or lands built upon, in section 131 mentioned, to satisfy the total amount of taxes charged against the same, as well for arrears as for the taxes of the current year, the collector shall so return it in his roll to the treasurer of the municipality, showing the amount collected, if any, and the amount remaining unpaid, and stating the reason why payment has not been made. R.S.O. 1927, c. 238, s. 123.

When taxes
not collected,
collectors to
be credited
with
amount.

124.—(1) Upon making oath before the treasurer that the sums mentioned in such account remain unpaid, and that he has not, upon diligent inquiry, been able to discover sufficient goods or chattels subject to distress under section 112, whereon he could levy the same or any part thereof, the collector shall be credited with the amount not realized.

Qualification
of oath re
vacant land.

(2) In cities and towns and any other municipalities having power to sell lands for non-payment of taxes the collector of taxes may qualify the oath, by subsection 1 directed to be made by him, by showing that in respect of vacant land, he has not attempted to distress upon the goods and chattels of the owner except upon such vacant land. R.S.O. 1927, c. 238, s. 124.

ARREARS OF TAXES ACCRUED ON LAND.

125.—(1) The treasurer of every township and village shall, within fourteen days after the time appointed for the return and final settlement of the collector's roll, and before the 8th day of April in every year, furnish the county treasurer with a statement of all unpaid taxes and school rates directed in the said collector's roll or by school trustees to be collected.

Statement of
arrears to be
prepared by
treasurer.

(2) Such statement shall contain a description of the lots or parcels of land, a statement of unpaid arrears of taxes, if any, and of arrears of taxes paid, on lands of non-residents which have become occupied, as required by section 131 of this Act; and the county treasurer shall not be bound to receive any such statement after the 8th day of April in each year.

Contents of
statement.

(3) The treasurer in such statement and both he and all other officers of the municipality shall from time to time furnish to the county treasurer such other information as the county treasurer may require and demand in order to enable him to ascertain the just tax chargeable upon any land in the municipality for that year. R.S.O. 1927, c. 238, s. 125.

Other
information.

126. If two or more municipalities, having been united for municipal purposes, are afterwards disunited, or if a municipality or part of a municipality is afterwards added to or detached from any county, or to or from any other municipality, the county or other treasurer shall make corresponding alterations in his books, so that arrears due on account of any parcel or lot of land, at the date of the alteration, shall be placed to the credit of the municipality within which the land after such alteration is situate. R.S.O. 1927, c. 238, s. 126.

Municipali-
ties united
and
afterwards
disunited,
etc.

127. The county or other treasurer shall not be required to keep a separate account of the several distinct rates which may be charged on lands, but all arrears, from whatever rates arising, shall be taken together and form one charge on the land. R.S.O. 1927, c. 238, s. 127.

All arrears
to form one
charge upon
lands.

128.—(1) After the collector's roll has been returned to the treasurer of a township or village, and before such treasurer has furnished to the county treasurer the statement mentioned in section 125, arrears of taxes may be paid to such local treasurer; but after the said statement has been returned to the county treasurer no more money on account of the arrears then due shall be received by any officer of the municipality to which the roll relates.

After return
of roll who
to receive
taxes.

(2) The collection of arrears shall thenceforth belong to the treasurer of the county alone, and he shall receive payment of such arrears, and of all taxes on lands of non-residents, and he shall give a receipt therefor, specifying the amount paid,

Collection of
arrears to
belong to
county
treasurer
only.

for what period, the description of the lot or parcel of land, and the date of payment, in accordance with the provisions of section 140. R.S.O. 1927, c. 238, s. 128.

Receiving payments on account of arrears.

129. The county treasurer and the treasurer of any municipality whose officers have power to sell lands for arrears of taxes may from time to time receive part payment of taxes returned to him as in arrears upon any land; but no such payment shall be received after the land has been advertised for sale for arrears of taxes. R.S.O. 1927, c. 238, s. 129.

Duties of Treasurers, Clerks and Assessors in Relation Thereto.

Lists of lands three years in arrears for taxes to be furnished to clerks.

130. The treasurer of every county shall furnish to the clerk of each municipality in the county except those whose officers have power to sell lands for arrears of taxes, and the treasurer of every such last-mentioned municipality shall furnish to the clerk of the municipality (or in cities having an assessment commissioner the treasurer of the city shall furnish to the assessment commissioner) a list of all the lands in the municipality in respect of which any taxes have been in arrear for the three years next preceding the first day of January in any year; and the said list shall be so furnished on or before the 1st day of February in every year, or fifteen days before such other date as may be fixed by any by-law passed under sections 59 to 63 for the assessor to begin to make his assessment roll and shall be headed in the words following: "*List of lands liable to be sold for arrears of taxes in the year 19* ," and, for the purpose of the computation of such three years the taxes for each year shall be deemed to have been in arrear on and from the 1st day of January in such year. R.S.O. 1927, c. 238, s. 130.

Clerks to keep the lists in their offices open to inspection, give copies to assessors, notify occupants, etc.

131.—(1) The clerk of the municipality or assessment commissioner is hereby required to keep the said list, so furnished by the treasurer, on file in his office, subject to the inspection of any person requiring to see the same, and he shall also deliver a copy of such list to the assessor of the municipality in each year as soon as he is appointed; and it shall be the duty of the assessor to ascertain if any of the lots or parcels of land contained in such lists are occupied or built upon or are incorrectly described, and to notify such occupants and also the owners thereof, if known, whether resident within the municipality or not, upon their respective assessment notices, or otherwise, that the land is liable to be sold for arrears of taxes, and to enter in a column to be reserved for the purpose the words "*Occupied or Built upon and Parties Notified*," or "*Not occupied*," or "*Incorrectly described*," or as the case may be; and all such lists shall be signed by the assessor, verified as provided in subsection 2, and returned to the clerk with the assessment roll together with a memorandum of any error discovered therein; and the clerk shall compare the entries in the assessor's return with the assessment roll

and report any differences to the assessor for verification, and the clerk shall transmit such lists and any such memorandum forthwith to the treasurer of the municipality if the municipality is one whose officers have power to sell lands for arrears of taxes, or in other cases to the county treasurer, and the treasurer in either case shall attach the seal of the corporation to such lists and file the same in his office for public use; and every such list or copy thereof shall be received in any court as evidence, in any case arising concerning the assessment of such lands.

(2) The assessor shall attach to each such list a certificate signed by him, and verified by oath or affirmation, in the form following: Assessor's certificate.

I do certify that I have examined all the lots in this list named; and that I have entered the names of all occupants thereon, as well as the names of the owners thereof, when known; and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief.

R.S.O. 1927, c. 238, s. 131.

132.—(1) In cities of over 50,000 inhabitants on or before the first day of August, and in other cities and municipalities on or before the 15th day of September and, in the cases provided for by sections 59 to 63, one month before the date fixed for the completion of the collector's roll, the county treasurer or the treasurer of the municipality as the case may require shall return to the clerk of the proper municipality an account of all arrears of taxes due in respect of such occupied lands, or lands built upon, including the percentage chargeable under section 143. Return of taxes due to be made by treasurer to clerk.

(2) The clerk of each municipality shall, in making out the collector's roll of the year, add such arrears of taxes to the taxes assessed against such occupied lands, or lands built upon for the current year; and, subject to the proviso contained in subsection 1 of section 112, relating to tenants, such arrears shall be collected in the same manner and subject to the same conditions as all other taxes entered upon the collector's roll. R.S.O. 1927, c. 238, s. 132. Clerk to insert amount in collector's roll.

133. If, on an examination of the non-resident collector's roll or the return required under sections 131 and 132 of lands liable to be sold for taxes, or otherwise, it appears to the treasurer that any land liable to assessment has not been assessed for the current year, he shall report the same to the clerk of the municipality; thereupon, or if the same comes to the knowledge of the clerk in any other manner, the clerk shall proceed as provided in section 57. R.S.O. 1927, c. 238, s. 133. Proceedings where any land is found not to have been assessed.

134. If it is found by the statement directed by section 125 to be made, or by the return made by the collector under section 122 or section 123, that the arrears of taxes upon occupied land, or land built upon, directed by section 132 Liability of lands to sale if arrears are not paid, and when.

to be placed on the collector's roll, or any part thereof, remain in arrear, such land shall be liable to be sold for such arrears, and shall be included in the next ensuing list prepared pursuant to section 145 of lands liable to be sold under the provisions of section 157, notwithstanding the same may be occupied in the year when such sale takes place; and such arrears need not again be placed upon the collector's roll for collection. R.S.O. 1927, c. 238, s. 134.

Penalty for neglect to preserve list of lands in arrear for taxes.

135. Any clerk or assessment commissioner, as the case may be, of any municipality who neglects to preserve the said list of lands in arrear for taxes, furnished to him by the treasurer, in pursuance of section 130, or to furnish copies of such lists, as required, to the assessor, or neglects to return to the treasurer a correct list of the lands which have become occupied, or built upon, as required by section 131, or any assessor who neglects to examine the lands entered on his list, and to make returns in manner hereinbefore directed, shall incur a penalty not exceeding \$200. R.S.O. 1927, c. 238, s. 135.

Apportionment of taxes where land assessed in block.

136.—(1) Whenever it is shown to the court of revision or to the council of a municipality that taxes or rates are or have become due upon land assessed in one block, the court or council, upon the application by the treasurer of the municipality or by or on behalf of any person claiming to be the owner of one or more parcels of such land, may, after notice of the application to all owners, direct the apportionment of such taxes or rates upon the said parcels in proportion to their relative value at the time of the assessment, regard being had to all special circumstances, and the council may direct how any part payment made under section 129 is to be applied; and upon payment of the apportionment assigned to any parcel the same shall be a satisfaction of the taxes or rates thereon, or the court, or the council as the case may be, may make such other direction as the case may require. The provision herein contained shall be retroactive in its operation, but shall not apply to any lands which have been advertised for sale for taxes or rates.

Minute of apportionment for treasurer.

(2) Forthwith after an apportionment has been made the clerk shall transmit a copy of the minute or resolution to the treasurer, who, upon receipt thereof, shall enter the same in his books, and thereafter each lot or other subdivision of the land affected shall be liable only for the amount of taxes or rates apportioned thereto, and shall only be liable for sale for non-payment of the tax or rate so apportioned or charged against it. R.S.O. 1927, c. 238, s. 136.

Apportionment of taxes in cities having an assessment commissioner.

137. In cities having an assessment commissioner, where taxes or rates are or have become due upon land assessed in one block, the assessment commissioner, upon application by or on behalf of any person claiming to be an owner of one

or more parcels of such land, may, after notice of application to all the owners, make the apportionment in subsection 1 of section 136 mentioned; and thereafter the treasurer shall accept taxes or rates apportioned to any subdivision in satisfaction of the taxes or rates thereon, and each subdivision shall only be liable to sale for non-payment of the taxes or rates so apportioned to or charged against it. R.S.O. 1927, c. 238, s. 137.

138. An appeal may be had by any owner or owners to Appeal the court of revision from any apportionment made by any assessment commissioner, under section 137, and may be had by the municipality or by any owner or owners to the judge of the county court from any decision or apportionment of the court of revision given or made on appeal from the assessment commissioner under this section or given or made by the court of revision or council under section 136. R.S.O. 1927, c. 238, s. 138.

139.—(1) The treasurer shall, on demand, give a written certified statement of the arrears due on any land, and he may charge twenty-five cents for the search and certified statement on each separate parcel not exceeding four, and for every additional parcel, a further fee of ten cents; but he shall not make any charge to any person who forthwith pays the taxes. If demanded treasurer to give a written statement of arrears.

(2) The certified statement aforesaid may be according to Form. Form 10. R.S.O. 1927, c. 238, s. 139.

140. The treasurer of every county shall keep a triplicate blank receipt book and on receipt of any sum of money for taxes on land, shall deliver to the person making payment one of such receipts, and shall deliver to the county clerk the second of the set, with the corresponding number, retaining the third of the set in the book, the delivery of such receipts to be made to the clerk at least every three months; and the county clerk shall file such receipts, and, in a book to be kept for that purpose, shall enter the name of the person making payment; the lot on which payment is made; the amount paid; the date of payment, and the number of the receipt; and the auditors shall examine and audit such books and accounts at least once in every twelve months; and in cities, towns and other municipalities having power to sell lands for non-payment of taxes the treasurer thereof shall keep a duplicate blank receipt book, and on receipt of any sum of money for taxes on land shall deliver to the person making the payment one of such receipts, retaining the second of the set in the book; and the auditors shall examine and audit the said book and accounts at least once in every year. R.S.O. 1927, c. 238, s. 140. County treasurers, etc., to keep triplicate blank receipt books. Audit of books, etc.

As to pretended receipt, etc.

141. If any person produces to the treasurer, as evidence of payment of any tax, any paper purporting to be a receipt of a collector, school trustee or other municipal officer, he shall not be bound to accept the same until he has received a report from the clerk of the municipality interested, certifying the correctness thereof, or until he is otherwise satisfied that such tax has been paid. R.S.O. 1927, c. 238, s. 141.

Lands on which taxes unpaid to be entered in certain books by treasurer.

142. The treasurer of every county shall keep a separate book for each township and village, in which he shall enter all the lands in the municipality on which it appears from the returns made to him by the clerk and from the collector's roll returned to him, that there are any taxes unpaid, and the amounts so due; and he shall, on the 1st day of May in every year, complete and balance his books by entering against every parcel of land, the arrears, if any, due at the last settlement, and the taxes of the preceding year which remain unpaid, and he shall ascertain and enter therein the total amount of arrears, if any, chargeable upon the land at that date. R.S.O. 1927, c. 238, s. 142.

Percentage to be added to arrears.

143.—(1) In cities, the treasurer, or the collector if the rolls are unreturned, shall add to the amount of all taxes due and unpaid interest from the first day of May in the year following the year in which such taxes are levied until such taxes are paid, at the rate of six per centum per annum on taxes due in respect to any parcel of land and at the rate of six per centum per annum on taxes due in respect to any business or income assessment, and such interest shall form part of the taxes and shall be collected irrespective of any percentage charge imposed under the provisions of section 111 of this Act. 1929, c. 63, s. 8; 1930, c. 46, s. 5.

Ten per cent. to be added to arrears yearly.

(2) In other municipalities at the balance to be made on the 1st day of May in every year, the treasurer or the county treasurer as the case may require, shall add ten per centum to the arrears then due in respect of any parcel of land; but in the case of a municipality by the by-laws of which taxes are payable in bulk or by instalments with a percentage added for default the treasurer shall only add a further percentage, so that the whole addition shall amount to ten per centum of the arrears. R.S.O. 1927, c. 238, s. 143 (2).

SALE OF LANDS FOR TAXES.

What lands only to be sold.

144. The treasurer shall not sell any lands for taxes which have not been included in the list furnished by him pursuant to section 130 to the clerks of the municipalities in the month of January preceding the sale nor any of the lands which have been returned to him under the provisions of section 131 as being occupied or built upon except land the arrears for which have been placed on the collector's roll of the

preceding year, and have been again returned unpaid and are still in arrear in consequence of insufficient distress being found on the land. R.S.O. 1927, c. 238, s. 144.

145.—(1) Where a part of the tax on any land is in arrear for three years as provided by section 130 and subject to the provisions of section 144, the treasurer shall, unless otherwise directed by by-law of the council, submit to the warden of the county a list in duplicate of all the lands liable under the provisions of this Act to be sold for taxes, with the amount of arrears against each lot set opposite to the same, and the name and address of the owner, if known, and the warden shall authenticate each of such lists by affixing thereto the seal of the corporation and his signature; and one of such lists shall be deposited with the clerk of the county, and the other shall be returned to the treasurer with a warrant thereto annexed, under the hand of the warden, and the seal of the county, commanding the treasurer to levy upon the land for the arrears due thereon, with his costs.

When lands to be sold for taxes.

Arrears due for three years to be levied by warrant of warden to treasurer

(2) In municipalities whose officers have power to sell lands for arrears of taxes the treasurer may add to the taxes shown in the list of lands liable to be sold for taxes, any taxes which have fallen due since those shown in the lists furnished by the treasurer to the clerk under section 130, and have been returned by the collector to him as provided in section 122, and the said lands may be sold as if such last mentioned taxes had been included in the statement furnished to him by the clerk, under section 130. R.S.O. 1927, c. 238, s. 145.

Treasurer to have power to add arrears accruing after return.

146. The treasurer shall, in each case, add to the arrears his commission or other lawful charges, and the costs of publication. R.S.O. 1927, c. 238, s. 146.

Expenses added to arrears.

147. The council of a county or municipality whose officers have power to sell lands for arrears of taxes may by by-law passed for that purpose, from time to time, direct that no warrant shall issue for the sale of lands for taxes until after the expiration of a longer period than that provided by section 145, and may also direct that such lands only be included in the warrant as are chargeable with arrears exceeding a certain sum to be named in the by-law. R.S.O. 1927, c. 238, s. 147.

By-law extending period of three years, etc.

148. In the list annexed to every warrant the lands mentioned therein shall be distinguished as patented, unpatented, or under lease or license of occupation from the Crown or municipality and the interest therein, if any, of the Crown or of the municipality shall be specially mentioned. R.S.O. 1927, c. 238, s. 148.

Distinguishing lands in list annexed to warrant.

149. The county treasurer may, from time to time, correct any clerical error which he himself discovers or which may be

Correction of errors by treasurer.

certified to him by the clerk of any municipality. R.S.O. 1927, c. 238, s. 149.

Where distress on premises, treasurer may distrain.

150. If there are to the knowledge of the treasurer goods and chattels liable to distress upon any land in arrear for taxes, he shall levy the arrears of taxes and the costs by distress, and shall have the same authority to collect by distress as a collector has under the provisions of this Act; and the provisions of section 112 shall apply thereto; but no sale of the land shall be invalid by reason of the treasurer not having distrained, though there were on the land goods and chattels liable to distress before or at the time of sale. R.S.O. 1927, c. 238, s. 150.

Treasurer's duty on receiving warrant to sell.

151. A treasurer shall not be bound to make inquiry before effecting a sale of land for taxes, to ascertain whether or not there is any distress upon the land; nor shall he be bound to inquire into or form any opinion of the value of the land. R.S.O. 1927, c. 238, s. 151.

Treasurer to prepare list of lands to be sold and advertised.

152.—(1) The treasurer shall prepare a copy of the list of lands annexed to the warrant, and shall add thereto, in a separate column, a statement of the proportion of costs chargeable on each lot for advertising, and for his commission or other lawful charges, distinguishing the lands as patented, unpatented, or under lease or license of occupation from the Crown, and shall cause such list to be published once a week for four weeks in the *Ontario Gazette*, and in some newspaper published within the county once a week, for thirteen weeks, and, in the case of a union of counties, in each county of the union, if there be a newspaper published in each county, and if not, in the county or counties of the union in which a newspaper is published, or if none be so published, in some newspaper published in some adjoining county. And in case there is a newspaper published in any municipality in which lands are situate, which are included in such list, or if none be so published, then in case there is a newspaper published in an adjoining municipality in said county the treasurer shall further cause a list of the lands so situate to be published in such newspaper once a week for four weeks immediately prior to the sale.

Notice to be given in such advertisement.

(2) The advertisement shall contain a notification, that unless the arrears and costs are sooner paid, the treasurer will proceed to sell the lands for the taxes, on a day and at a place named in the advertisement.

Publication, notice of tax sale.

(3) Instead of advertising as in this section is provided, the treasurer may have the advertisement published in the *Ontario Gazette* as hereinbefore provided, and then publish in at least two newspapers, published as in subsection 1 provided, a notice announcing that the list of lands for sale for arrears

of taxes has been prepared, and that copies thereof may be had in his office, and that the list is being published in the *Ontario Gazette* (inserting the dates of such publication), and that in default of payment of the taxes, the lands will be sold for taxes. R.S.O. 1927, c. 238, s. 152.

153. The day of the sale shall be more than ninety-one Time of sale. days after the first publication of the list in the *Ontario Gazette*. R.S.O. 1927, c. 238, s. 153.

154. The treasurer shall also post a printed copy of the advertisement published in the *Ontario Gazette* in some Notice to be posted up convenient and public place at the court house of the county or district at least three weeks before the time of sale. R.S.O. 1927, c. 238, s. 154.

155.—(1) For the purpose of tax sales the Lieutenant-Governor in Council may by order-in-council divide a Tax sale districts Provisional Judicial District, and the council of any county may by by-law divide the county into tax sale districts, each of which may contain one or more municipalities.

(2) The order-in-council or by-law may provide that Place of sales therein. thereafter the sales of land situate therein for arrears of taxes shall be held by the treasurer at such place in the tax sale district as may be named in the order-in-council or by-law.

(3) Where any such order-in-council or by-law is passed, Payment of expenses. provision shall be made therein, or by further order-in-council or by-law, respecting the payment to the treasurer of his travelling and other expenses connected with his attending tax sales.

(4) Every advertisement or notice of a tax sale shall state Advertisement, what to contain. the name or number of the tax sale district and the place therein at which the sale will be held. R.S.O. 1927, c. 238, s. 155.

156. If at any time appointed for the sale of the lands no Adjourning sale, if no bidders. bidders appear, the treasurer may adjourn the sale from time to time. R.S.O. 1927, c. 238, s. 156.

157.—(1) If the taxes have not been previously collected, Mode in which the lands shall be sold by the treasurer. or if no person appears to pay the same at the time and place appointed for the sale, the treasurer shall sell by public auction so much of the land as is sufficient to discharge the taxes, and all lawful charges incurred in and about the sale and the collection of the taxes, selling in preference such part as he may consider best for the owner to sell first; and, in offering or selling such lands, it shall not be necessary to describe particularly the portion of the lot which is to be sold, but it shall be sufficient to say that he will sell so much

of the lot as may be necessary to secure the payment of the taxes due; and the amount of taxes stated in the advertisement of sale shall, in all cases, be held to be the correct amount due.

When land does not sell for full amount of taxes.

(2) If the treasurer fails at such sale to sell any land for the full amount of arrears of taxes due, including the full amount of commission and other lawful charges and costs added under section 146, he shall at such sale adjourn the same until a day then to be publicly named by him, not earlier than a week, nor later than three months thereafter, of which adjourned sale he shall give notice by public advertisement in the local newspaper, or in one of the local papers in which the original sale was advertised, and on such day he shall sell such lands unless otherwise directed by the council of the municipality in which they are situate, for any sum he can realize, and shall accept such sum as full payment of such arrears of taxes; but the owner of any land so sold for less than the full amount chargeable against the same as aforesaid shall not be at liberty to redeem the same, except upon payment of the full amount of taxes due, together with the expenses of sale and the ten per centum provided for in section 173, or the fifteen per centum and the amount of the charges for searches, postage and notice provided for in subsection 2 of section 174.

Purchase by municipalities of land sold for taxes.

(3) If the price offered for any land at the adjourned sale is less than the amount due for arrears of taxes, charges and costs or if no price is offered, it shall be lawful for the municipality to purchase the same for the amount due, provided that previous notice by public advertisement in the local newspaper or in one of the local newspapers in which the original sale was advertised, of intention so to do has been given by the treasurer; but the owner of any land so purchased by the municipality shall not be at liberty to redeem the same except upon payment of the full amount of the taxes due, together with the expenses of sale, and also the taxes including the local improvement rates and interest thereon which would have accrued against the property if it had remained the property of the former owner, and been liable for ordinary taxation; and if the value thereof is not shown upon the assessment roll, such taxes shall be computed at the rate fixed by by-law for each year for which such taxes are payable upon the value placed thereon upon the assessment roll for the last preceding year in which it was assessed and the local improvement rates shall be computed at the rate fixed in the by-law by which the same were rated or imposed, and upon the frontage as shown upon the list of properties and the frontages thereof as settled by the court of revision for such local improvement. R.S.O. 1927, c. 238, s. 157.

Advertising the municipality's intention to buy.

Redemption in such case.

Mode of selling for taxes in York, Scarborough and Etobicoke.

158.—(1) The treasurers of the Townships of York, Scarborough and Etobicoke in the County of York and the treasurer of the Township of Barton in the County of Wentworth, shall not be obliged to sell for taxes, only a portion of

any lot originally laid out according to any registered plan, but may in all such cases sell the whole of such lot or the whole of that part thereof (as the case may be) in respect of which taxes are in arrear, for the best price that may be offered by the bidders at the sale; and any money obtained by the treasurer as the price of any such lot shall be applied firstly in paying the arrears of taxes and interest and lawful expenses due in respect of such lot, and the balance, if any, shall be paid by such treasurer to the owner of such lot or to such other person as may be authorized by law to receive the same less ten per centum of the sale price and less such charge and expenses as the treasurer may pay or incur in satisfying himself of the right of such owner or other person to receive the same. And it shall be the duty of the person claiming such balance to produce to the treasurer proof of his or her right to recover the same; provided, however, that in the event of redemption the person redeeming shall pay ten per centum upon the whole amount realized in respect thereof notwithstanding section 173.

(2) Subsection 1 shall not in any way alter or affect the Act passed in the 58th year of the reign of Her late Majesty Queen Victoria, chaptered 94, intituled *An Act respecting the Township of York*, or the by-laws confirmed by the said Act. R.S.O. 1927, c. 238, s. 158. 58 v, c. 94, not affected.

159. If a purchaser fails to pay his purchase money immediately, the treasurer shall forthwith again put up the property for sale. R.S.O. 1927, c. 238, s. 159. When purchaser fails to pay purchase money.

160.—(1) Where the Crown whether as represented by the Government of Canada or the Government of the Province of Ontario, has an interest in any land in respect of which taxes are in arrear, the interest only of persons other than the Crown therein shall be liable to be sold for arrears of taxes. Land in which the Crown has an interest.

(2) Where the treasurer so sells the interest of any person it shall be distinctly expressed, in the tax deed to be made under this Act to the purchaser, that the sale is only of the interest of such person in the land, and (whether so expressed or not) the tax deed shall in no wise affect the interest or rights of the Crown in the land sold, and shall give the purchaser the same interest and rights only in respect of the land as the person had whose interest is being sold. Tax deed not to affect interest of Crown.

(3) Where the interest so sold of any person is that of a lessee, licensee or locatee, the tax deed shall be valid without requiring the consent of the Minister of Lands and Forests. R.S.O. 1927, c. 238, s. 160. Validity of tax deed.

161. No person shall be entitled to purchase at a sale for taxes, under section 157 or from a municipality which has purchased land thereunder, more unpatented land in the free grant districts than a locatee is entitled to obtain or hold under Part II of *The Public Lands Act*. R.S.O. 1927, c. 238, s. 161. Land purchased at tax sales not to exceed limit fixed by Rev. Stat., c. 35.

Sales not to be made where taxes less than \$10, or no improvements made.

162. No sale for taxes shall be made of unpatented land in the free grant districts where the taxes due thereon are less than \$10, if the lands have not been before the 27th day of May, 1893, advertised for sale, nor where no *bona fide* improvements have been made by or on behalf of the locatee. R.S.O. 1927, c. 238, s. 162.

Lands purchased to be subject to conditions of Rev. Stat., c. 35.

163. All lands in the free grant districts purchased under sale for taxes shall be subject to all the terms and conditions as to settlement or otherwise required by Part II of *The Public Lands Act*, unless under special circumstances the Minister of Lands and Forests sees fit to dispense therewith in whole or in part. R.S.O. 1927, c. 238, s. 163.

Sale of interest of lessee or tenant of municipal property.

164. If the treasurer sells any interest in land of which the fee is in the city, town or other municipality in respect of which the taxes accrue, he shall only sell the interest therein of the lessee or tenant; and it shall be so distinctly expressed in the tax deed. R.S.O. 1927, c. 238, s. 164.

Sale of lands for taxes not to affect collection of other rates.

165. No sale of lands for taxes or for rates under a drainage or local improvement by-law shall invalidate or in any way affect the collection of a rate which has been assessed against or imposed or charged upon such lands prior to the date of the sale, but which accrues or becomes due and payable after the rates or taxes in respect of which the sale is had became due and payable or after the sale. R.S.O. 1927, c. 238, s. 165.

Certificate of Sale—Tax Deed.

Treasurer selling to give purchaser a certificate of land sold.

166. The treasurer, after selling any land for taxes, shall give a certificate under his hand to the purchaser, stating distinctly what part of the land, and what interest therein, have been sold, or stating that the whole lot or estate has been so sold, and describing the same, and also stating the quantity of land, the sum for which it has been sold, and the expenses of sale, and further stating that a deed conveying the same to the purchaser or his assigns, according to the nature of the estate or interest sold, with reference to sections 157 and 160, will be executed by the treasurer and warden on demand, at any time after the expiration of the period hereinafter provided for redemption. R.S.O. 1927, c. 238, s. 166.

Purchaser of lands deemed owner for certain purposes.

167.—(1) The purchaser shall, on the receipt of the treasurer's certificate of sale, become the owner of the land, so far as to have all necessary rights of action and powers for protecting the same from spoliation or waste, until the expiration of the term during which the land may be redeemed; but he shall not knowingly permit any person to cut timber growing upon the land, or otherwise injure the land, nor shall he do so himself, but he may use the land without deteriorating its value.

(2) The purchaser shall not be liable for damage done without his knowledge to the property during the time the certificate is in force. R.S.O. 1927, c. 238, s. 167. Limitation of liability.

168. From the time of a tender to the treasurer of the full amount of redemption money required by this Act, the purchaser shall cease to have any further right in or to the land in question. R.S.O. 1927, c. 238, s. 168. Effect of tender of arrears, etc.

169. Every treasurer shall be entitled to two and one-half per centum commission upon the sums collected by him, as aforesaid, except that where the taxes against any parcel of land are less than \$10, the treasurer shall be entitled to charge, in lieu of his commission, twenty-five cents; but where the treasurer is paid a salary for his services such commission may, by arrangement with the council, be paid into the funds of the municipality like any other revenue of the municipality. R.S.O. 1927, c. 238, s. 169. Treasurer's commission.

170. Where land is sold by a treasurer according to the provisions of section 152, and following sections of this Act, he may add the commission and other charges which he is authorized by this Act to charge for the services above mentioned, to the amount of arrears on those lands in respect of which such services have been severally performed, and in every case he shall give a statement in detail with each certificate of sale, of the arrears and costs incurred. R.S.O. 1927, c. 238, s. 170. Fees, etc., on sales of land.

171. The treasurer shall, in all certificates and deeds given for lands sold at such sale, give a description of the part sold with sufficient certainty, and if less than a whole lot is sold, then he shall give such a general description as may enable a surveyor to lay off the piece sold on the ground; and he may make search, if necessary, in the registry office, to ascertain the description and boundaries of the whole parcel, and he may also obtain a surveyor's description of such lots, to be taken from the registry office or the government maps, where a full description cannot otherwise be obtained, such surveyor's fee not to exceed \$1; and the charges so incurred shall be included in the account and paid by the purchaser of the land sold, or the person redeeming the same. R.S.O. 1927, c. 238, s. 171. Expenses of search in registry office for description, etc.

172. Except as hereinbefore provided, the treasurer shall not be entitled to any other fees or emoluments whatever for any services rendered by him relating to the collection of arrears of taxes on lands. R.S.O. 1927, c. 238, s. 172. Treasurer entitled to no other fees.

173. Subject to the provisions of subsections 2 and 3 of section 157, the owner of any land sold for taxes, or his heirs, executors, administrators or assigns, or any other person, may, at any time within one year from the day of sale, exclusive of that day, redeem the estate sold by paying or tendering to the county treasurer the sum paid by him, together with Owners may within one year redeem estate sold by paying purchase money and 10 per cent. thereon.

ten per centum thereon; and the treasurer shall give to the person paying such redemption money, a receipt stating the sum paid and the object of payment; and such receipt shall be evidence of the redemption. R.S.O. 1927, c. 238, s. 173.

Deed of sale,
if not
redeemed.

174.—(1) If the land is not redeemed within the period allowed for redemption, being one year from the day of sale exclusive of the day of sale as aforesaid, then the treasurer before the execution of the tax deed shall make or cause to be made search in the registry office and in the sheriff's office and ascertain whether or not there are mortgages or other incumbrances affecting the lands sold and who is the registered owner of the land.

Notice to
incum-
brancers.

(2) Subject to the provisions of subsections 2 and 3 of section 157, the treasurer shall forthwith send to each incumbrancer (if any) and to the registered owner by registered letter mailed to the address of such incumbrancer or owner if known to the treasurer, and if such address is not known to the treasurer then to any address of such incumbrancer or owner appearing in the incumbrance or deed, a notice stating that the incumbrancer or owner is at liberty within thirty days from the date of the notice to redeem the estate sold by paying to the treasurer the amount of the purchase money together with fifteen per centum thereon added thereto and the amount of the charges for the searches aforesaid and postage and \$1 for the notice, the amount aforesaid to be specified in the notice.

Receipts if
arrears paid.

(3) If within the time aforesaid payment of the said amount is made by any such incumbrancer or by the owner of the land the treasurer shall give to the person making the payment a receipt stating the sum paid and the object of the payment, and the same shall be evidence of the redemption, and any incumbrancer making the payment may add the amount to his debt.

Who to be
entitled to
receipt.

(4) In case of payment by the owner the receipt aforesaid shall be given to him and in case of payment by one or more incumbrancers and not by the owner, the receipt shall be given to that incumbrancer who is first in priority. The amount paid by other persons shall be repaid to them.

Execution
and delivery
of deed.

(5) If the redemption money is not paid within the time aforesaid the treasurer upon payment of the said charges for searches, postage and notice and \$1 for the deed, shall with the warden execute and deliver to the purchaser or his assigns or other legal representatives a tax deed in duplicate of the land sold.

Deed may
include
several lots.

(6) Such deed, if requested, may include any number of lots, which are to be conveyed to the same person. R.S.O. 1927, c. 238, s. 174.

175. The words "treasurer" and "warden" in the preceding section shall mean the person who at the time of the execution of the deed in such section mentioned holds the said office. Meaning of "treasurer" and "warden." R.S.O. 1927, c. 238, s. 175.

176.—(1) Out of the redemption money the treasurer shall pay to the purchaser (not being the municipality) or his assigns or other legal representatives the sum paid by him together with ten per centum in the case provided for by section 173, and the sum paid by him together with fifteen per centum in the case provided by section 174, and the balance less the lawful costs, charges and expenses of the treasurer shall belong to the municipality. Application of redemption money.

(2) Where the municipality is the purchaser the whole of the redemption money shall belong to it less the lawful costs, charges and expenses of the treasurer. Where municipality is purchaser. R.S.O. 1927, c. 238, s. 176.

177. The tax deed shall be according to Form 11, or to the same effect and shall state the date and cause of the sale, and the price, and shall describe the land according to the provisions of section 171, and shall have the effect of vesting the land in the purchaser, his heirs, assigns or legal representatives, in fee simple or otherwise, according to the nature of the estate or interest sold; and no such deed shall be invalid for any error or miscalculation in the amount of taxes or interest thereon in arrear, or any error in describing the land as "patented" or "unpatented" or "held under a license of occupation" or "held under lease" or otherwise. Contents of deed and effect thereof. R.S.O. 1927, c. 238, s. 177.

178. As respects land sold for taxes before the 1st day of January, 1851, on the receipt by the registrar of the proper county or place of a certificate of the sale to the purchaser under the hand and seal of office of the sheriff, stating the name of the purchaser, the sum paid, the number of acres and the estate or interest sold, the lot or tract of which the same forms part, and the date of the sheriff's conveyance to the purchaser, his heirs, executors, administrators or assigns, and on production of the conveyance from the sheriff to the purchaser, his heirs, executors, administrators or assigns, such registrar shall register any sheriff's deed of land sold for taxes before the 1st day of January, 1851; and the mode of such registry shall be the entering on record of a transcript of such deed or conveyance. On what certificate registrars to register sheriff's deeds of land sold for taxes before 1851. R.S.O. 1927, c. 238, s. 178.

179. As respects land sold for taxes after the 1st day of January, 1851, and prior to the 1st day of January, 1866, the sheriff shall also give the purchaser or his assigns, or other legal representatives, a certificate under his hand and seal of office of the execution of the deed, containing the particulars in the last section mentioned; and such certificate, for the Sheriff to give certificate of execution of conveyances after January 1st, 1851, and before 1st January, 1866, for registration.

purpose of registration in the registry office of the proper registry division of any deed of lands so sold for taxes, shall be deemed a memorial thereof; and the deed shall be registered, and a certificate of the registry thereof shall be granted by the registrar, on production to him of the deed and certificate, without further proof; and the registrar shall, for the registry and certificate thereof, be entitled to seventy cents and no more. R.S.O. 1927, c. 238, s. 179.

Treasurer to enter in a book descriptions of lands conveyed to purchasers.

180. The treasurer shall enter in a book, which the county council or council of the city or town, as the case may be, shall furnish, a full description of every parcel of land conveyed by him to purchasers for arrears of taxes, with an index thereto, and such book, after such entries have been made therein, shall, together with all documents relating to lands sold for taxes be by him kept among the records of his office. R.S.O. 1927, c. 238, s. 180.

Deed to be binding if land not redeemed in one year.

181. If any part of the taxes for which any land has been sold in pursuance of any Act heretofore in force in Ontario or of this Act, had at the time of the sale been in arrear for three years as mentioned in section 130, and the land is not redeemed in one year after the sale, such sale, and the official deed to the purchaser (provided the sale was openly and fairly conducted) shall notwithstanding any neglect, omission or error of the municipality or of any agent or officer thereof in respect of imposing or levying the said taxes or in any proceedings subsequent thereto be final and binding upon the former owner of the land and upon all persons claiming by, through or under him, it being intended by this Act that the owner of land shall be required to pay the taxes thereon within three years after the same are in arrear or redeem the land within one year after the sale thereof; and in default of the taxes being paid or the land being redeemed as aforesaid, the right to bring an action to set aside the said deed or to recover the said land shall be barred. R.S.O. 1927, c. 238, s. 181.

Deed valid if not questioned within a certain time.

182. Wherever land is sold for taxes and a tax deed thereof has been executed, the sale and the tax deeds shall be valid and binding, to all intents and purposes, except as against the Crown, unless questioned before some court of competent jurisdiction within two years from the time of sale. R.S.O. 1927, c. 238, s. 182.

Certain treasurer's deeds not to be invalid if the sale is valid.

183. In all cases where land has been validly sold for taxes, the conveyance by the officer who made the sale, or by his successors in office, shall not be invalid by reason of the statute under the authority whereof the sale was made having been repealed at and before the time of such conveyance, or by reason of the officer who made the sale having gone out of office. R.S.O. 1927, c. 238, s. 183.

184. In all cases where land is sold for arrears of taxes whether such sale is or is not valid, then so far as regards rights of entry adverse to a *bona fide* claim or right, whether valid or invalid, derived mediately or immediately under such sale, section 9 of *The Conveyancing and Law of Property Act* shall not apply, to the end and intent that in such cases the right or title of a person claiming adversely to any such sale shall not be conveyed where any person is in occupation adversely to such right or title, and that in such cases the Common Law and sections 2, 4 and 6 of the statute passed in the 32nd year of the reign of King Henry VIII, and chaptered 9, be revived, and the same are and shall continue to be revived. R.S.O. 1927, c. 238, s. 184.

Rights of entry adverse to tax purchaser.

Rev. Stat., c. 137.

Common Law and 32 H. VIII, c. 9, ss. 2, 4 and 6, revived.

185.—(1) In all cases, not being within any of the exceptions and provisions of subsection 3, where land having been legally liable to be assessed for taxes, is sold for arrears of taxes then in case an action is brought for the recovery of the land and the sale is held to be invalid, damages shall be assessed for the defendant for the amount of the purchase money at the sale and interest thereon, and of all taxes paid by the defendant in respect of the lands since the sale and interest thereon, and of the value of any improvements made by the defendant before the commencement of the action, or by any person through or under whom he claims, less all just allowances for the timber sold off the lands, and all other just allowances to the plaintiff, and the value of the land to be recovered shall also be assessed less the value of any such improvements.

Adjustment of damages when sale held to be invalid.

(2) If a judgment is pronounced for the plaintiff, no writ of possession shall issue until the expiration of one month thereafter nor until the plaintiff has paid into court for the defendant the amount of such damages; or, if the defendant desires to retain the land, he may retain it, on paying into court within the said period of one month, or on or before any subsequent day to be appointed by the court, the value of the land as assessed at the trial; after which payment no writ of possession shall issue, but the plaintiff on filing in court for the defendant a sufficient release and conveyance to the defendant of his right and title to the land in question, shall be entitled to the money so paid in by the defendant.

The plaintiff to pay damages into court before writ of possession issues, or tax purchaser may elect to retain the land on paying its value.

(3) This section shall not apply in the following cases:

When section not to apply;

(a) If the taxes for non-payment whereof the land was sold have been fully paid before the sale;

if taxes paid before sale;

(b) If, within the period limited by law for redemption the amount paid by the purchaser, with all interest payable thereon, has been paid or tendered to the person entitled to receive such payment, with a view to the redemption of the lands;

if land redeemed;

in case of
fraud.

- (c) Where on the ground of fraud or evil practice by the purchaser at such sale, a court would grant equitable relief. R.S.O. 1927, c. 238, s. 185.

Where the
plaintiff is
not tenant
in fee, or in
tail, the
value of the
land to be
paid into
Supreme
Court.

186.—(1) In any of the cases named in the next preceding section wherein the plaintiff is not tenant in fee simple, or fee tail, the payment into court to be made as aforesaid, of the value of the land, by the defendant desiring to retain the land, shall be into the Supreme Court; and the plaintiff and all parties entitled to and interested in the said lands, as against the purchaser at such sale for taxes, on filing in the Supreme Court a sufficient release and conveyance to the defendant of their respective rights and interests in the land, shall be entitled to the money so paid in such proportions and shares as to the Supreme Court, regarding the interests of the various parties, seems proper.

Payment
into court
where the
defendant is
not tenant
in fee.

- (2) In any of such cases wherein the defendant is not tenant in fee simple or fee tail, the payment of damages into Court to be made as aforesaid by the plaintiff shall be into the Supreme Court. R.S.O. 1927, c. 238, s. 186.

Any other
person
interested
may pay in
value
assessed if
defendant
does not.

187.—(1) If the defendant does not pay into court the value of the land assessed as aforesaid, within the period of one month, or on or before any subsequent day appointed by the court, as mentioned in subsection 2 of section 185, any other person interested in the land under the sale or conveyance for taxes may, within ninety days after the date of the pronouncing of the judgment in subsection 2 of section 185 mentioned, or before any subsequent day appointed by the court as in said subsection mentioned, for payment by the defendant, pay into court the said value of the land; and till the expiration of the time within which such payment may be made, and after such payment, no writ of possession shall issue.

The payer to
have a lien
for such
proportion as
exceeds his
interest.

- (2) The defendant or other person so paying in shall be entitled as against all others interested in the land under the sale or conveyance for taxes, to a lien on the land for such amount as exceeds the proportionate value of his interest enforceable in such manner and in such shares and proportions as to the Supreme Court, regarding the interests of the various parties, and on hearing the parties, seems fit. R.S.O. 1927, c. 238, s. 187.

How the
owner can
obtain the
value of
the land
paid in.

188. In case the defendant or any other person interested pays into court in manner aforesaid, the plaintiff shall be entitled to the amount so paid in, on filing in court a sufficient release and conveyance to the person so paying in, of all his right and title to the lands, in which release and conveyance it shall be expressed that the same is in trust for such person to secure his lien as aforesaid. R.S.O. 1927, c. 238, s. 188.

189. If the value of the land is not paid into court as above provided, the damages paid into the Supreme Court shall be paid out to the various persons, who, if the sale for taxes were valid would be entitled to the land, in such shares and proportions as to the Supreme Court regarding the interests of the various parties, seems fit. R.S.O. 1927, c. 238, s. 189.

How the value of improvements, etc., paid in can be obtained.

190.—(1) In all actions for the recovery of land in which both the plaintiff (if his title were good) would be entitled in fee simple or fee tail, and the defendant (if his title were good) would be also so entitled, if the defendant, at the time of appearing gave notice in writing to the plaintiff in such action or to his solicitor named in the writ of the amount claimed, and that on payment of such amount, the defendant or person in possession will surrender the possession to the plaintiff; or that he desired to retain the land, and was ready and willing to pay the court a sum mentioned in the said notice as the value of the land, and that the defendant did not intend at the trial to contest the title of the plaintiff; and if the jury, or the judge, if there be no jury, before whom the action is tried, assess damages for the defendant as provided in the next preceding five sections and it satisfactorily appears that the defendant does not contest the action for any other purpose than to retain the land on paying the value thereof, or to obtain damages, the judge before whom the action is tried shall certify such fact upon the record, and thereupon the defendant shall be entitled to the costs of the defence in the same manner as if the plaintiff had been nonsuited on the trial, or a verdict had been rendered for the defendant.

Provisions as to costs in cases where value of the land and improvements, etc., only in question.

(2) If on the trial it is found that such notice as not given as aforesaid, or if the judge or jury assess for the defendant a less amount than that claimed in the notice, or find that the defendant had refused to surrender possession of the land after tender made of the amount claimed, or (where the defendant has given notice of his intention to retain the land), that the value of the land is greater than the amount mentioned in the notice, or that he has omitted to pay into court the amount mentioned in the notice for thirty days after the plaintiff had given to the defendant a written notice that he did not intend to contest the value of the land, the judge shall not certify, and the defendant shall not be entitled to the costs of the defence, but shall pay costs to the plaintiff and upon the trial of any action after such notice, no evidence shall be required in proof of the title of the plaintiff. R.S.O. 1927, c. 238, s. 190.

Provisions as to costs in certain cases.

191. In any case in which the title of the tax purchaser is not valid, or in which no remedy is otherwise provided by this Act, the tax purchaser shall have a lien on the lands for the purchase money paid at the sale, and interest thereon at the rate of ten per centum per annum, and for the taxes paid

Tax purchaser without other remedy whose title is invalid to have a lien on the land for purchase money, etc.

by him since the sale and interest thereon at the rate aforesaid, to be enforced against the land in such proportions as regards the various owners, and in such manner as the Supreme Court thinks proper. R.S.O. 1927, c. 238, s. 191.

Contracts
between tax
purchaser
and original
owner
continued.

192. No valid contract entered into between any tax purchaser and original owner, in regard to any land sold or assumed to have been sold for taxes as to purchase, lease or otherwise, shall be annulled or interfered with by this Act, but such contract and all consequences thereof, as to admission of title or otherwise shall remain in force as if this Act had not been passed. R.S.O. 1927, c. 238, s. 192.

Sections 184
to 192 not to
apply where
the owner
has occupied
since sale.

193. Nothing in the next preceeding nine sections of this Act shall affect the right or title of the owner of any land sold for taxes, or of any person claiming through or under him, where such owner at the time of the sale was in occupation of the land, and the same has since the sale been in the occupation of such owner or of those claiming through or under him. R.S.O. 1927, c. 238, s. 193.

Construction
of "Tax
purchaser,"
"Original
owner."

194. In the construction of the next preceding eleven sections of this Act, occupation by a tenant shall be deemed the occupation of the reversioner; and the words "tax purchaser" shall apply to any person who purchases at any sale under colour of any statute authorizing sale of land for taxes and shall include and extend to all persons claiming through or under him; and the words "original owner" shall include and extend to any person who, at the time of such sale, was interested in or entitled to the land sold, or assumed to be sold, and to all persons claiming through or under him. R.S.O. 1927, c. 238, s. 194

ARREARS OF TAXES IN CITIES AND TOWNS.

Collection of
arrears of
taxes in
cities or
towns.

195. In cities and towns arrears of taxes shall be collected and managed in the same way as is hereinbefore provided in the case of other municipalities; and for such purposes the municipal officers of cities and towns shall perform the same duties and have the same powers as the like officers in other municipalities under sections 125 to 194; and the treasurer and mayor of every city or town shall, for such purposes, also perform the like duties as are hereinbefore, in the case of other municipalities, imposed on the county treasurer and warden respectively, and shall have the like powers; and words referring to the county treasurer or warden shall as to a city or town be taken and deemed to refer to the mayor and treasurer of such city or town. Provided, however, that in cities and towns the performance of any such duty after the date or within a longer time than hereinbefore set out shall not render any proceeding under this Act invalid or illegal so long as the provisions of this Act are in other respects duly complied with. R.S.O. 1927, c. 238, s. 195.

Proviso.

ARREARS OF TAXES IN CERTAIN TOWNSHIPS.

196.—(1) All powers conferred upon cities and towns by section 195, or any of the sections referred to in that section and all duties imposed by said sections upon the officers of such cities and towns, and the mayors thereof, shall hereafter be vested in and apply to the Townships of York, Scarborough and Etobicoke, in the County of York, to the Township of Bertie and the Township of Crowland and the Township of Stamford in the County of Welland, and the Township of Barton in the County of Wentworth, and to the reeves of said townships, and for the purposes of the collection of arrears of taxes on lands therein and the sale of such lands for taxes, the said townships shall be considered as towns, and wherever the word “town” occurs in any of the said sections it shall be held to apply to and include the said townships, and wherever the word “mayor” occurs in the said sections it shall be held to apply to the reeve of each of the said townships for the time being.

Sale of land for taxes in certain townships.

(2) This section shall not in any way alter or affect the Act passed in the 58th year of the reign of Her late Majesty Queen Victoria, chapter 94, or the by-laws confirmed thereby.

58 V. c. 94, not affected.

(3) The council of any county may, on the application of the council of any township or village in the county, by by-law, declare that subsection 1 of this section shall thereafter apply and extend to such township or village, and thereupon the powers conferred on cities and towns by section 195 or any of the sections referred to in that section, and all duties imposed by the said sections, upon the officers of said cities and towns and the mayors thereof, shall be vested in and apply to the corporation of such township or village and to the reeve or other head thereof, in the same manner, and to the same extent, as in the case of the municipalities mentioned in subsection 1. R.S.O. 1927, c. 238, s. 196.

County by-law extending application of section.

TAX SALES IN PROVISIONAL JUDICIAL DISTRICTS.

197. Subject to the provisions of section 198, arrears of taxes due to the corporation of any municipality in a Provisional Judicial District shall be collected and managed in the same way as like arrears due to municipalities in counties; and the treasurer and head of such municipality shall perform the like duties in the collection and management of arrears of taxes as in a county are performed by the treasurer and warden. R.S.O. 1927, c. 238, s. 197.

Collection of taxes and sales of land for taxes.

198.—(1) The powers and duties imposed by this Act upon the treasurer of a county in respect to the collection of arrears of taxes, and the sale of land for taxes, shall, in the District of Parry Sound, be exercised and performed by the sheriff of that district; and all the provisions of this

Sale of land for taxes.

Act respecting the sale of lands for taxes in a county shall apply *mutatis mutandis* to sales under this section; and all duties and proceedings required to be performed by the officers of local municipalities in counties in regard to the collection of such arrears upon lists received from county treasurers shall be performed by the like officers of the municipality in respect to similar lists received from the sheriff of the district.

When lands
to be sold
for taxes.

(2) Where any part of the taxes on lands in the District of Parry Sound except lands situate in a city or town in such district has been due for and in the third year, or for more than three years preceding the then current year, the sheriff of the district unless otherwise directed by a by-law of the council of any municipality in the district, shall make out a list in duplicate of all the lands liable under the provisions of this Act to be sold for taxes in every municipality in the district, with the amount of arrears against each lot set opposite to the same, and shall transmit the same to the head of the municipality in which the lands are situate, and such head shall authenticate the list by affixing thereto the seal of the corporation and his signature, and one of the lists shall be deposited with the clerk of the municipality, and the other shall be returned to the sheriff with a warrant thereto annexed under the hand of such head and the seal of the corporation commanding him to levy upon the lands for the arrears due thereon, with his costs.

Management
of collection
of arrears of
taxes.

(3) To removedoubts it is declared that the municipal officers of a town situate in the Districts of Muskoka or Parry Sound have, and since the 23rd day of March, 1889, have had the same powers as are conferred by section 195 of this Act on the officers of a town situate in a county.

Place of
sale.

(4) Where lands liable to sale for taxes are situate in the Townships of McMurrich, Ryerson, Strong, Laurier, Nipissing, Perry, Armour, Joly, Gurd, Bethune, Proudfoot, Machar, Himsworth, or in the Villages of Sundridge or Burk's Falls the sale of such lands for taxes shall take place at Burk's Falls.

Idem:

(5) Where the lands are situate in the Townships of Spence, Ferrie, Pringle, Croft, Lount, Hardy, Chapman, Mills, or Patterson, the sale shall take place at Magnetawan Village.

Idem.

(6) Where the lands are situate in the Townships of Conger, Humphrey, Monteith, Carling, Shawanaga, Harrison, Wallbridge, Mowat, Cowper, McDougall, McKellar, Hagerman, McKenzie, Wilson, McConkey, Foley, Christie, Ferguson, Burbee, Burton, Brown, Blair, the Town of Parry Sound, or other parts of the District of Parry Sound not named in this section, the sale shall take place at the Town of Parry Sound.

(7) On an application of the council of any township the place of sale may be directed by the Lieutenant-Governor in Council to be transferred thereafter from any one of the places herein named to any other of them. Change of place of sale.

(8) The advertisements for the sale shall be published in the *Ontario Gazette* and in some newspaper published at the place of sale or elsewhere in the district and for the periods required by law. Advertisements of sale.

(9) A judge of the district court may, by his order in writing direct that the said sheriff shall be entitled to retain out of the moneys collected by him in the performance of his duties, with respect to the collection of taxes, a sum over and above the two and one-half per centum mentioned in section 169, but such sum, including the two and one-half per centum shall not exceed ten per centum of the amount of the arrears of taxes collected. Allowances to sheriffs for collection of taxes.

(10) The sheriff shall on the first day of June and December in each year, pay over to the treasurers of the respective municipalities in his district all moneys collected by him prior to those said dates in respect of lands in arrears for taxes. Sheriffs to pay over amounts received half yearly.

(11) The books and accounts of the sheriff shall be audited on or before the 30th day of September in each year by the Crown Attorney of the District. R.S.O. 1927, c. 238, s. 198. Audit of sheriff's books.

DEFICIENCY FROM NON-PAYMENT OF CERTAIN TAXES PROVIDED FOR.

199. Every municipal council, in paying over any school or local rate, or its share of any county rate, or of any other tax or rate lawfully imposed for Provincial or local purposes shall supply, out of the funds of the municipality, any deficiency arising from the non-payment of the tax, but shall not be held answerable for any deficiency arising from the abatements of, or inability to collect, any taxes other than for county rates. R.S.O. 1927, c. 238, s. 199. Deficiencies in certain taxes to be supplied by local municipality.

DEBENTURES ON CREDIT OF ARREARS OF TAXES.

200.—(1) The council of any municipality, whose officers have power to sell lands for arrears of taxes, may from time to time, without the assent of the ratepayers, by by-law authorize the mayor or other head of the municipality to issue, under the corporate seal, upon the credit of the taxes in arrear in the municipality, debentures payable not later than eight years after the date thereof, and for sums not less than \$100 each, so that the whole of the debentures at any time issued and unpaid do not exceed one-half of all the arrears then due and owing upon land in the municipality together with the money standing to the credit of the special fund hereinafter provided. Issue of debentures on credit of arrears of taxes authorized.

Special
fund.

(2) Such debentures shall be negotiated by the mayor or other head of the municipality and treasurer, and all money received in payment of taxes upon the security of which such debentures are issued shall be set apart as a special fund out of which to pay the debentures and interest thereon.

Deficiency in
special fund.

(3) If at any time there is not to the credit of such special fund sufficient money to redeem the debentures due and accrued interest, such debentures and interest shall be payable out of the general funds of the municipality, and the payment thereof may be enforced in the same manner as is by law provided in the case of other debentures. R.S.O. 1927, c. 238, s. 200.

Borrowing
on security
of land
purchased
by municipi-
ality at tax
sales.

201.—(1) The council of any municipality whose officers have power to sell lands for arrears of taxes, may from time to time with the assent of the ratepayers, by by-law authorize the mayor or other head of the municipality to issue, under the corporate seal, upon the credit and security of the lands in the municipality purchased by such municipality at tax sales, debentures payable not later than eight years after the date thereof, and for sums not less than \$100 each, so that the whole of the debentures at any time issued and unpaid do not exceed the amount paid by the municipality for such lands including the costs of sale together with the money standing to the credit of the special fund hereinafter provided.

Special fund.

(2) Such debentures shall be negotiated by the mayor or other head of the municipality and treasurer and all money received in payment for lands upon the security of which such debentures are issued shall be set apart as a special fund out of which to pay the debentures and interest thereon.

Deficiency in
special fund.

(3) If at any time there is not to the credit of such special fund sufficient money to redeem the debentures due and accrued interest, such debentures and interest shall be payable out of the general funds of the municipality, and the payment thereof may be enforced in the same manner as is by law provided in the case of other debentures. R.S.O. 1927, c. 238, s. 201.

ARREARS OF TAXES IN NEW MUNICIPALITIES.

On incor-
poration of a
town, county
treasurer to
transmit list
of arrears to
town
treasurer.

202. Upon the incorporation of any new town, in any county, the county treasurer shall make out a list of all arrears of taxes then due and unpaid in his books upon lands situated in the newly incorporated town, and shall transmit the same to the treasurer of the town, who, after receipt of the said list, shall have, with the mayor, all the powers possessed by the county treasurer and warden for the collection of such taxes and for enforcement of the same by sale; but in such list the county treasurer shall not include any lot then advertised for sale for taxes. R.S.O. 1927, c. 238, s. 202.

203. In cases where a new local municipality is formed from two or more municipalities or portions of two or more municipalities situated in different counties, the collection of arrears of taxes due at the time of formation shall be made by the treasurer of the county in which the new municipality is situate, if the new municipality is a township or village, or if the new municipality is a town, by the treasurer of such town; and for the purpose of enabling him to make the collection, the treasurer or the treasurers of the other county or counties from which any portion of the new municipality is detached, shall immediately upon the formation thereof make out lists of the arrears of taxes then due in their respective portions, and transmit the same to the treasurer of the county in which the new municipality is situate, or of the town as the case may be; and where a new municipality is formed from two or more municipalities situate in any one county, the treasurer shall keep a separate account for such new municipality. R.S.O. 1927, c. 238, s. 203.

Arrears of taxes, how collected where new municipality formed.

204. The treasurer and warden of the county in which the new municipality, if it be a township or village, is situate, and the treasurer and mayor of the new municipality, if it be a town, shall have power, respectively, to take for the collection of such arrears of taxes all the proceedings which treasurers and wardens or treasurers and mayors can take for the sale and conveyance of land in arrear for taxes; and in case the lands in the new municipality have been advertised by the treasurer or treasurers of the county or counties of which the new municipality formed part before its formation, the sale of such lands shall be completed in the same manner as if such new municipality had not been formed. R.S.O. 1927, c. 238, s. 204.

Who may take proceedings to enforce collection.

205. Where a municipality or part of a municipality has been or is hereafter separated from one county and included in another after a return has been made to the treasurer of the county to which it formerly belonged of lands in arrear for taxes, but the lands have not been advertised for sale by the treasurer of the former county, such treasurer shall return to the treasurer of the county to which such territory belongs a list of all the lands within such territory returned as in arrear for taxes and not advertised; and the treasurer and warden of the county to which the territory belongs shall have power respectively to take all the proceedings which treasurers and wardens under this Act can take for the sale and conveyance of lands in arrear for taxes; but in case the lands in such territory have been advertised before the separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place, and conveyances of lands previously sold shall be made in like manner. R.S.O. 1927, c. 238, s. 205.

Proceedings where returns made to treasurer before separation.

Sales for taxes on lands which have been annexed to city or separated town.

206. Where a municipality or any part of a municipality has been or is hereafter separated from a county and included in a city or town separated from the county for municipal purposes, after a return has been made to the treasurer of the county of lands in arrear for taxes, but the lands have not been advertised for sale by the treasurer of the county, such treasurer shall return to the treasurer of the city or town a list of all the lands within such territory returned as in arrear for taxes and not advertised; and the treasurer and mayor of the city or town shall have power to take all the proceedings which treasurers and wardens under this Act can take for the sale and conveyance of lands in arrear for taxes; but in case the lands in such territory have been advertised before the separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place, and conveyance of lands previously sold shall be made in like manner. R.S.O. 1927, c. 238, s. 206.

RESPONSIBILITY OF OFFICERS.

Security by treasurers and collectors.

207. Every treasurer and collector, before entering on the duties of his office, shall enter into a bond to the corporation for the faithful performance of his duties. R.S.O. 1927, c. 238, s. 207.

Bonds with sureties. Rev. Stat., c. 230.

208. Subject to the provisions of *The Guarantee Companies' Securities Act*, such bond shall be given by the officer and two or more sufficient sureties, in such sum and in such manner as the council by any by-law in that behalf may require, and shall conform to all the provisions of such by-law. R.S.O. 1927, c. 238, s. 208.

Penalty on officers failing to perform their duty, and how enforced.

209. Any treasurer, assessor, clerk or other officer who refuses or neglects to perform any duty required of him by this Act, and no other penalty is imposed, shall incur a penalty not exceeding \$100. R.S.O. 1927, c. 238, s. 209.

Other assessors may act for those in default.

210. If an assessor neglects or omits to perform his duties the other assessor, or other assessors (if there be more than one for the same locality), or one of such assessors, shall, until a new appointment, perform the duties; and any council may, after an assessor neglects or omits to perform his duties, appoint some other person to discharge such duties; and the assessor so appointed shall have all the powers and be entitled to all the emoluments which appertain to the office. R.S.O. 1927, c. 238, s. 210.

Penalty for unjust or fraudulent assessment.

211. Any clerk, treasurer, assessment commissioner, assessor or collector, or any assistant or other person in the employment of the municipality, acting under this Act, who makes an unjust or fraudulent assessment or collection, or copy of any assessor's or collector's roll, or wilfully and fraudulently inserts, or permits to be inserted therein the name of any

person which should not be entered, or fraudulently omits, or allows to be omitted, the name of any person which should be entered, or wilfully omits any duty required of him by this Act, shall incur a penalty not exceeding \$200, or shall be liable, in the discretion of the convicting justice to imprisonment for any period not exceeding six months, or to both such penalty and imprisonment. R.S.O. 1927, c. 238, s. 211.

212. Any assessor of any township, village or ward, who neglects or omits to make out and complete his assessment roll for the township, village or ward, and to return the same to the clerk of such township or village, or of the city or town in which such ward is situated, or to the proper officer or place of deposit of such roll within the prescribed period, shall incur a penalty not exceeding \$200. R.S.O. 1927, c. 238, s. 212.

Penalty for neglect to make out roll.

213. If a collector refuses or neglects to pay to the proper treasurer or other person legally authorized to receive the same, the sums contained in his roll, or duly to account for the same as uncollected, the treasurer shall, within twenty days after the time when the payment ought to have been made, issue a warrant, under his hand and seal, directed to the sheriff of the county or city (as the case may be), commanding him to levy of the goods, chattels, lands and tenements of the collector and his sureties, such sum as remains unpaid and unaccounted for, with costs, and to pay to the treasurer the sum so unaccounted for, and to return the warrant within forty days after the date thereof. R.S.O. 1927, c. 238, s. 213.

Proceedings for compelling collectors to pay over moneys collected to the proper treasurer.

214. The treasurer shall immediately deliver the warrant to the sheriff of the county or city, as the case may require. R.S.O. 1927, c. 238, s. 214.

Warrant to be delivered to sheriff, etc.

215. The sheriff to whom the warrant is directed shall within forty days, cause the same to be executed and make return thereof to the treasurer, and shall pay to him the money levied by virtue thereof, deducting for his fees the same compensation as upon writs of execution issued out of courts of record. R.S.O. 1927, c. 238, s. 215.

Sheriff, etc., to execute it and pay money levied.

216. If a sheriff refuses or neglects to levy any money when so commanded, or to pay over the same, or makes a false return to the warrant, or neglects or refuses to make any return, or makes an insufficient return, the treasurer may, upon affidavit of the facts, apply in a summary manner to the Supreme Court, or to a judge thereof, for an order *nisi* or summons calling on the sheriff to answer the matter of the affidavit. R.S.O. 1927, c. 238, s. 216.

Mode of compelling sheriff, etc., to pay over.

217. The order *nisi* or summons shall be returnable at such time as the court or judge directs. R.S.O. 1927, c. 238, s. 217.

When returnable.

Hearing on return.

218. Upon the return of the order *nisi* or summons, the court or judge may proceed in a summary manner upon affidavit, and without formal pleading, to hear and determine the matter of the application. R.S.O. 1927, c. 238, s. 218.

Fl. fa. to the coroner to levy the money.

219. If the court or judge is of opinion that the sheriff has been guilty of the dereliction alleged against him, the court or judge shall order the proper officer of the court to issue a writ of *feri facias*, adapted to the case, directed to a coroner of the county in which the municipality is situate, or to a coroner of the city or town (as the case may be) for which the collector is in default. R.S.O. 1927, c. 238, s. 219.

Tenor of such writ.

220. The writ shall direct the coroner to levy of the goods and chattels of the sheriff, the sum which the sheriff was ordered to levy by the warrant of the treasurer, together with the costs of the application and of the writ and of its execution; and the writ shall bear date on the day of its issue, and shall be returnable forthwith on its being executed; and the coroner, upon executing the same, shall be entitled to the same fees as upon a writ grounded upon a judgment of the court. R.S.O. 1927, c. 238, s. 220.

Execution thereof.

Fees.

Penalty on sheriff.

221. A sheriff who wilfully omits to perform any duty required of him by this Act shall be liable to a penalty not exceeding \$200. R.S.O. 1927, c. 238, s. 221.

Payment of money collected for the Province.

222. All money assessed, levied and collected for the purpose of being paid to the Treasurer of Ontario, or to any other public officer, for the public uses of Ontario, or for any special purpose or use mentioned in the Act under which the same is raised, shall be assessed, levied and collected by, and accounted for and paid over to the same persons, in the same manner, and at the same time as taxes imposed on the same property for county, city or town purposes and shall be deemed and taken to be money collected for the county, city or town, so far as to charge every collector or treasurer with the same, and to render him and his sureties responsible therefor, and for every default or neglect in regard to the same, in like manner as in the case of money assessed, levied and collected for the use of the county, city or town. R.S.O. 1927, c. 238, s. 222.

How money collected for county purposes to be paid over.

223. All money collected for county purposes or for any of the purposes mentioned in the next preceding section, shall be payable by the collector to the township, town or village treasurer, and by him to the county treasurer; and the corporation of the township, town or village shall be responsible therefor to the corporation of the county. R.S.O. 1927, c. 238, s. 223.

224. Any bond or security given by the collector or treasurer to the corporation of the township, town or village, to account for and pay over all money collected or received by him, shall apply to money collected or received for county purposes, or for any of the purposes mentioned in section 231. R.S.O. 1927, c. 238, s. 224.

Collectors or treasurers bound to account for all moneys collected by them.

225. The treasurer of every township, town or village shall, on or before the 20th day of December in each year pay to the treasurer of the county all moneys which were assessed and by law required to be levied and collected in the municipality for county purposes or for any of the purposes mentioned in section 222, and in case of non-payment of such moneys or any portion thereof on or before the said date the township, town or village so in default shall pay to the county interest thereon at the rate of six per centum per annum from the said date until payment shall be made. R.S.O. 1927, c. 238, s. 225.

Local treasurer to pay over county moneys to county treasurer.

226. If default be made in such payment, the county treasurer may retain or stop a like amount out of any money which would otherwise be payable by him to the municipality, or may recover the same by an action against the municipality, or where the same has been in arrear for three months, he may, by warrant under his hand and seal, reciting the facts, direct the sheriff of the county to levy and collect the amount due with interest and costs from the municipality in default. R.S.O. 1927, c. 238, s. 226.

Mode of enforcing such payments.

Warrant to sheriff.

227. The sheriff, upon receipt of the warrant, shall levy and collect the amount, with his own fees and costs in the same manner as is provided by *The Execution Act*, in the case of executions against municipal corporations. R.S.O. 1927, c. 238, s. 227.

How sheriff to make levy.

Rev. Stat., c. 112.

228. The county, city or town treasurer shall be accountable and responsible to the Crown for all money collected for any of the purposes mentioned in section 222, and shall pay over such money to the Treasurer of Ontario. R.S.O. 1927, c. 238, s. 228.

Treasurer, etc., to account for and pay over Crown moneys.

229. Every county, city and town shall be responsible to His Majesty, and to all other persons interested, that all money coming into the hands of the treasurer of the county, city or town in virtue of his office, shall be by him duly paid over and accounted for according to law. R.S.O. 1927, c. 238, s. 229.

Municipality responsible for such moneys.

230. The treasurer and his sureties shall be responsible and accountable for such money to the county, city, or town; and any bond or security given by them for the duly accounting for and paying over money belonging to the county, city

Treasurer, etc., responsible to county, etc.

Bonds to
apply.

or town, shall apply to all money mentioned in section 222 and may be enforced against the treasurer or his sureties in case of default. R.S.O. 1927, c. 238, s. 230.

Bonds to
apply to
school
money.

231. The bond of the treasurer and his sureties shall apply to school money, and to all public money of Ontario; and in case of default, His Majesty may enforce the responsibility of the county, city or town, by stopping a like amount out of any public money which would otherwise be payable to the county, city or town or to the treasurer thereof, or by action against the corporation. R.S.O. 1927, c. 238, s. 231.

City, etc.,
responsible
for default of
treasurer,
etc.

232. Any person aggrieved by the default of the treasurer may recover from the corporation of the county, city or town the amount due or payable to such person as money had and received to his use. R.S.O. 1927, c. 238, s. 232.

MISCELLANEOUS.

Oaths and
affidavits.

233. Any affidavit or oath required by this Act to be made may be made before any assessor or any justice of the peace having jurisdiction in the municipality or any commissioner for taking affidavits or any notary public for the Province. R.S.O. 1927, c. 238, s. 233.

Tearing
down
notices, etc.

234. Any person who wilfully tears down, injures or defaces any advertisement, notice or other document, which is required by this Act to be posted up in a public place for the information of persons interested, shall incur a penalty not exceeding \$20. R.S.O. 1927, c. 238, s. 234.

Recovery of
penalties.
Rev. Stat.,
c. 121.

235. Prosecutions for contraventions of this Act where a penalty or imprisonment is imposed, shall be had under *The Summary Convictions Act*. R.S.O. 1927, c. 238, s. 235.

Application
of penalties.

236. When not otherwise provided all penalties recovered under this Act shall be paid to the treasurer to the use of the municipality. R.S.O. 1927, c. 238, s. 236.

Right of
action for
damages
against
officer.

237. In addition to the penalties and punishments provided for by this Act for a contravention of the provisions thereof, the person guilty of such contravention shall be liable to every person who is thereby injured for the damages sustained by such person by reason of such contravention. R.S.O. 1927, c. 238, s. 237.

By-laws and
agreements
fixing
assessments
or granting
exemption
from
taxation not
affected.

238. This Act shall not affect the terms of any agreement made with a municipal corporation, or any by-law heretofore or hereafter passed by a municipal council under any other Act for fixing the assessment of any property, or for commuting or otherwise relating to municipal taxation. But whenever in any Act of this Legislature or by any Proclamation of the Lieutenant-Governor in Council or by any valid

by-law of a municipality heretofore passed or by any valid agreement heretofore entered into the assessment of the real and personal property of any person in a municipality is fixed at a certain amount for a period of years, unexpired at the time of the coming into force of this Act, or the taxes payable annually by any person in respect to the real and personal property are fixed at a stated amount during any such period, or the real and personal property of any person or any part thereof is exempt from municipal taxation in whole or in part for any such period, such fixed assessment, or commutation of taxes or exemption shall be deemed to include any business assessment or other assessment and any taxes thereon in respect to the property or business mentioned in such Act, Proclamation, by-law or agreement to which such person or the property of such person would otherwise be liable under the provisions of this Act. R.S.O. 1927, c. 238, s. 238.

FORM 1.

(Section 7.)

FORM OF AFFIDAVIT TO BE MADE BY A PERSON DESIRING TO BE
ASSESSED IN RESPECT OF EXEMPTED INCOME.

I, _____ make oath and say as follows:

(1) I am _____ and I am a _____ resident in the
of _____ residing at _____ (giving where possible name of
street and number of house).

(2) I am in receipt of an annual income of \$ _____

(3) I desire to be assessed in respect of such income, for the purpose of
being entitled to vote at municipal elections, and that my name be duly
entered in the assessment roll accordingly for the current year.

Sworn before me at _____ in the County of _____
this _____ day 19 ____ .
J.P., etc. J.S.

R.S.O. 1927, c. 238, Form 1.

FORM 2.

(Section 18.)

FORMS OF ASSESSMENT RETURNS.

NOTICE TO RATEPAYERS

(City of _____)

Pursuant to *The Assessment Act* you are hereby required to fill up so
much of the following return as is applicable to your case, and to deliver
the same to me at my office, No. _____ Street,
within ten days from the delivery or mailing, as the case may be, to you
of this notice, under the penalty contained in the said Act for neglect
so to do.

Dated this _____ day of _____ 19 ____ .

TOWNSHIP OF

(or CITY, TOWN OR VILLAGE) OF

CON. STREET. SIDE.

Names and description of persons assessed.					Description of Real Property.										Assessed Values of Land and Buildings.					Statistics.					Statute Labour.	Dog Tax.	Remarks.
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	18	19	23	24	25	27	28	26	29	31			
Name (surname first) of person taxable (owners and tenants of land and persons otherwise taxable).	Age.	British Subject or Alien.	Owner or Tenant, L.F. or F.S.	Occupation, and in the case of females S. M. or W., and in case of non-resident N.R.	Number of concession, name of street, etc., or other local designation of the local division in which the land lies or residence, in case of persons not assessable for land or in the case of manhood suffrage voters, etc.	Number of lot, house, etc., in such division.	Number of acres or other measure showing the extent of the property.	Number of acres cleared (or in cities, towns or villages) whether vacant or built upon.	Number of acres of woodland.	Number of acres of slash land.	Number of acres of swamp, marsh or waste land.	Value of land exclusive of buildings.	Value of buildings.	Total value of real property.	Total value of land liable for school rates only.	Total value of property exempt from taxation, or liable for local improvements only	Religion.	Number of school section.	Public or separate school supporter. (P. or S.)	Number of persons in the family of person rated as a resident, including such person and all other persons residing on the premises.	Births.	Deaths	Number of persons from 21 to 60.	Number of days' labour.	Number of dogs.	Number of bitches.	

AFFIDAVIT.

I hereby make oath that I have knowledge of the particulars contained in the foregoing statement and that the same are in every respect fully and truly stated to the best of my knowledge and belief.

Sworn before me at _____ day of _____, A.D. 19 _____.

in the County of _____

Signature.

FORM 5.

(Section 52.)

ASSESSMENT NOTICE FOR 19

(or CITY, TOWN, or VILLAGE) OF

(or STREET),

WARD No.
SIDE.

TOWNSHIP OF
CON.

Name and description of person assessed.			British Subject or Alien.	Description of real property.		Assessment of land and buildings.				Assessment for personal Taxes.			
No. on roll.	Occupation	"O" or "L. F." "F. S."		No. of lot or house.	No. of concession, street or other designation of local division.	Actual value of land.	Value of build-ings.	Total actual value of real property.	Total value of real property liable for school tax only.	Total value of real property liable for local improve-ments only.	For business assessment.	For income.	
			"P" or "S" (Public or Separate School Supporter).	"B. S." "O." "A."									
						\$	\$	\$	\$	\$	\$		

Take notice that you are assessed as above specified for the year 19 . If you deem yourself overcharged or otherwise improperly assessed, you or your agent may notify the Clerk of the Municipality (or Assessment Commissioner) in writing of such overcharge or improper assessment, within fourteen days after the day of (insert date on which the Assessment Roll was returned), and your complaint shall be tried by the Court of Revision for the Municipality of 19 .

(INDORSED.)

Sir: Take notice that I intend to appeal against this assessment for the following reasons:
I am, Sir, your obedient servant,

A. B., Township Clerk,
or Assessment Commissioner.

Note—In the case of a municipality in which there are supporters of a Roman Catholic Separate School therein or contiguous thereto the notice required by Section 33 must also be added.

FORM 6.

(Section 53.)

AFFIDAVIT OR AFFIRMATION OF ASSESSOR IN VERIFICATION OF
ASSESSMENT ROLL.

I (*name and residence*), make oath and say (*or solemnly declare and affirm*), as follows:

1. I have, according to the best of my information and belief, set down in the above assessment roll all the real property liable to taxation situate in the municipality (*or ward*) of (*as the case may be*); and I have justly and truly assessed each of the parcels of real property so set down at its actual value and according to the best of my information and belief I have entered the names of all owners and tenants assessable in respect of each such parcel.

2. I have estimated and set down, according to the best of my information and belief, in said assessment roll, *the amounts assessable against every person named in the said roll for income, business or otherwise under The Assessment Act.*

3. According to the best of my knowledge and belief, I have entered therein the name of every person entitled to be so entered, either under *The Assessment Act* or any other Act; and I have not intentionally, omitted from said roll the name of any person whom I knew or had good reason to believe, to be entitled to be entered therein under any or either of the said Acts.

4. I have entered in the said roll the date of delivery or transmitting of the notice required by section 52 of *The Assessment Act*; and every such date is truly and correctly stated in the said roll.

5. I have not entered the name of any person at too low a rate in order to deprive such person of a vote, or at too high a rate in order to give such person a vote; and the amount for which each such person is assessed in the said roll truly and correctly appears in the said notice delivered or transmitted to him as aforesaid.

6. I have not entered any name in the above roll, or improperly placed any letter or letters in column 5, opposite any name, with intent to give to any person not entitled to vote, a right of voting; and I have not intentionally omitted from the said roll the name of any person whom I believe to be entitled to be placed therein, nor have I, in order to deprive any person of the right of voting, omitted from column 5 opposite the name of such person, any letter or letters which I ought to have placed there.

Sworn (*or solemnly declared*)
and affirmed) before me at
, of in
the county of this
day of , A.D. 19 .

FORM OF OATH TO BE ATTACHED TO ASSESSMENT ROLL.

*Where assistant of an Assessment Commissioner enters date of delivery
or transmission of notices under Section 52.*

I, (*name of assistant and residence*) make oath and say (*or solemnly declare and affirm*) as follows:—

I have entered in the assessment roll attached hereto, the date of delivery or transmission of the notice required by section 52 of *The Assessment Act*; and every such date has been truly stated in said roll.

FORM 7.

(Section 72, Subsection 16.)

FORM OF DECLARATION BY PERSON COMPLAINING IN PERSON OF
OVERCHARGE ON TAXABLE INCOME.

I, *A.B. (set out name in full, with place of residence, business, trade, profession or calling)*, do solemnly declare that my net income derived from all sources not exempted by law from taxation is

R.S.O. 1927, c. 238, Form 7.

FORM 8.

(Section 72, Subsection 16.)

FORM OF DECLARATION BY AGENT OF PERSON COMPLAINING OF
OVERCHARGE ON TAXABLE INCOME.

I, *A. B. (set out name in full, and place of residence, business, trade, profession or calling)*, agent for *C. D. (set out name in full, with place of residence, and calling of person assessed)*, do solemnly declare that the net income of the said *C. D.*, derived from all sources not exempt from taxation by law, is ; and that I have the means of knowing and do know, the income of the said *C. D.*

R.S.O. 1927, c. 238, Form 8.

FORM 9.

(Section 119, Subsection 3.)

FORM OF OATH TO BE ATTACHED TO COLLECTOR'S ROLL.

I (*name and residence*), make oath and say (*or solemnly declare and affirm*) as follows:—

I have appended my initials in the collector's roll attached hereto to every date entered by me in said roll as the date of demand of payment, or notice of taxes, pursuant to section 107 (*or* section 111) and of every transmission of statement and demand of taxes pursuant to section 109 of *The Assessment Act*; and every such date has been truly stated in said roll.

R.S.O. 1927, c. 238, Form 9.

the consideration aforesaid, do hereby grant, bargain and sell unto the said _____, his heirs and assigns, all that certain parcel or tract of land and premises containing _____ being composed of (*describe the land so that the same may be readily identified*).

In witness whereof, we the said Warden (*or Mayor or Reeve*) and Treasurer of the said County (*or City or Town or Township*) have hereunto set our hands and affixed the seal of the said County (*or City or Town or Township*), this _____ day of _____ in the year of our Lord one thousand nine hundred and _____; and the Clerk of the County (*or City or Town or Township*) Council has countersigned.

A. B., Warden (*or Mayor or Reeve*), (*Corporate Seal*).
C. D., Treasurer.

Countersigned,

E. F., Clerk.

R.S.O. 1927, c. 238, Form 11.

FORM 12.

(Section 72, Subsection 4.)

FORM OF AFFIDAVIT AS TO TEMPORARY ABSENCE.

I, _____ make oath and say as follows:
A. B. is a British subject by birth (*or naturalization*) and is not a citizen or a subject of any foreign country and has resided in the Dominion of Canada for the nine months next preceding the _____ day of _____ in the present year (*the day to be filled in here is the date on which by Statute or by-law the Assessor is to begin making his roll.*)

He (*or she*) was at the said date in good faith a resident of and domiciled in (*giving name of municipality for which the Assessor is making his roll*), and has resided therein continuously from the said date, and he now resides therein at (*here give the residence by the number thereof, if any, and the street or locality whereon or wherein the same is situated, if in a town or village. If the residence is in a township, give the concession wherein, and the lot or part of lot whereon it is situated.*)

And he (*or she*) has not been absent from Ontario during the said nine months except occasionally or temporarily *or* as a member of a permanent militia corps enlisted for continuous service *or* on service as a member of the active militia, *or* as a student in attendance at an institution of learning in the Dominion of Canada, that is to say (*here name institution*) as the case may be.

He (*or she*) is of the full age of 21 years, and is not disqualified under *The Election Act* or otherwise by law prohibited from voting at elections for the Legislative Assembly of Ontario.

Sworn before me at _____ in the County _____
of this _____ day of _____ 19____
(*Signature of J.P., or Commissioner, etc.*) (*Signature of Voter.*)

(*The oath may be taken before any Assessor or any Justice of the Peace, Commissioner for taking Affidavits, or Notary Public.*)

R.S.O. 1927, c. 238, Form 12.

The Statute Labour Act.

R.S.O. 1927 CHAPTER 239.

EXEMPTIONS.

1. The following persons shall not be liable to perform statute labour or to commute therefor:

Exemption
of persons
in naval and
military
service.

- (a) Every person in His Majesty's Naval or Military Service on full pay, or on actual service;
- (b) Every non-commissioned officer or private of the volunteer force, certified by the officer commanding the company to which such volunteer belongs or is attached, as being an efficient volunteer; but this last exemption shall not apply to any volunteer who is assessed for property. R.S.O. 1927, c. 239, s. 1. (*See Firemen's Exemption Act, Rev. Stat., c. 244.*)

POLL TAX.

2.—(1) Councils of cities, towns, villages and townships may pass by-laws for levying and collecting an annual tax to be known as "poll tax" of not less than \$1 and not more than \$5 from every male inhabitant of the municipality who,—

Poll tax—
who liable
for.

- (a) is twenty-one years or over and under sixty years of age;
- (b) is not exempt from performing statute labour;
- (c) is not otherwise assessed in the municipality or who is assessed and whose taxes are less than the poll tax;
- (d) has not filed with the clerk a certificate showing that he has been assessed or performed statute labour or paid poll tax elsewhere in Ontario.

(2) Where any person is assessed and his taxes are less than the amount of the poll tax he shall be liable to pay the poll tax only.

Payment
where taxes
less than
poll tax.

(3) Where any such male inhabitant has been employed by the same person for not less than thirty days such employer

Payment to
collector by
employer.

shall pay over to the collector on demand out of any wages due to such employee the amount of such tax and such payment shall relieve the employer from any liability to the employee for the amount so paid. R.S.O. 1927, c. 239, s. 2.

STATUTE LABOUR.

Number of days of statute labour.

Power of council to increase or reduce.

3.—(1) Every person assessed upon the assessment roll of a township which has not passed a by-law abolishing statute labour shall, if his property is assessed at not more than \$300, be liable to two days' statute labour; at more than \$300 but not more than \$500, three days; at more than \$500 but not more than \$700, four days; at more than \$700 but not more than \$900 five days; and for every \$300 over \$900, or any fractional part thereof over \$150, one additional day; but the council may, by a by-law operating generally and rateably, reduce or increase the number of days' labour to which all the persons, rated on the assessment roll or otherwise, shall be respectively liable so that the number of days' labour to which each person is liable shall be in proportion to the amount at which he is assessed; and in all cases both of residents and non-residents the statute labour shall be rated and charged against every separate lot or parcel according to its assessed value.

Case of parts of lots owned by one person.

(2) Wherever one person is assessed for lots or parts of several lots in different parts of the township, not exceeding in the aggregate two hundred acres, the said part or parts shall be rated and charged for statute labour as if the same were one lot, and the statute labour shall be rated and charged against any excess over two hundred acres as if the excess were one lot.

Where labour to be performed.

(3) Every resident shall have the right to perform his whole statute labour in the statute labour division in which his residence is situate, unless otherwise ordered by the municipal council.

Regulations as to performance.

(4) The council may pass by-laws for regulating the manner and the divisions in which statute labour or commutation money shall be performed or expended. R.S.O. 1927, c. 239, s. 3.

Commutation of labour.

4.—(1) The council of any township may by by-law direct that a sum not exceeding \$3 a day shall be paid as commutation of statute labour for the whole or any part of such township, in which case the amount of the commutation shall be added in a separate column in the collector's roll and shall be collected and accounted for like other taxes.

(2) Where no such by-law has been passed the statute labour in respect to lands of residents and non-residents shall be commuted at the rate of \$2 for each day's labour. R.S.O. 1927, c. 239, s. 4.

5.—(1) In a township which has not passed a by-law abolishing statute labour or a by-law for levying poll tax every male inhabitant of the township who, Labour in township in which poll tax is not levied.

(a) is twenty-one years or over and under sixty years of age;

(b) is not exempt from performing statute labour;

(c) is not otherwise assessed in the township;

(d) has not filed with the clerk a certificate showing that he has been assessed or performed statute labour or paid poll tax elsewhere in Ontario

shall be liable to one day of statute labour on the roads and highways in the township.

(2) Every farmer's son entered as such on the assessment roll of a township shall, if not otherwise exempted by law, be liable to perform statute labour or commute therefor as if he were not so entered. Case of farmer's son. R.S.O. 1927, c. 239, s. 5.

6. The council of every township may pass by-laws to abolish statute labour. Abolition of labour. R.S.O. 1927, c. 239, s. 6.

7.—(1) Every person liable to pay poll tax shall pay the same to the collector appointed to collect the same within two days after demand therefor by the collector; and in case of neglect or refusal to pay the same the collector may levy the same by distress and sale of the goods and chattel of the defaulter, with costs of distress; and if no sufficient distress can be found the defaulter, for his refusal or neglect to pay the said sum, shall incur a penalty of \$5. Collection of poll tax.

(2) Any person liable to perform statute labour under section 5, not commuted, shall perform the same when required so to do by the pathmaster or other officer of the municipality appointed for that purpose, and, in case of wilful neglect or refusal to perform such labour after six days' notice requiring him to do the same, shall incur a penalty of \$5. Penalty for non-performance.

(3) All sums and penalties, other than costs, recovered under this section shall be paid to the treasurer of the local municipality and shall form part of the statute labour fund thereof. Payment of penalties to treasurer. R.S.O. 1927, c. 239, s. 7.

8. A non-resident owner of unoccupied land shall not be permitted to perform statute labour in respect thereof; but such labour shall be commuted and the amount of the commutation shall be charged against every separate lot or parcel and be entered in the collector's roll, and the council Commutation in case of non-resident owner of unoccupied land.

shall order all sums paid on that account to be expended in the statute labour division in which the land is situate. R.S.O. 1927, c. 239, s. 8.

If resident owner, etc., makes default commutation for statute labour to be entered upon collector's roll.

9.—(1) Where an owner or tenant makes default in performing his statute labour or in payment of commutation for the same, the overseer of highways in whose division he is placed shall return him as a defaulter to the clerk of the municipality before the 15th day of August, and the clerk shall in that case enter the commutation for statute labour against the land in the collector's roll of the current or following year, and the same shall be collected by the collector.

Overseer to expend the commutation money in the division.

(2) In every such case the clerk shall notify the overseer of highways who may be appointed for such division in the following year, or after it has been collected, of the amount of such commutation, and the overseer shall expend the amount of such commutation upon the roads in the statute labour division where the property is situate, and shall give an order upon the treasurer of the municipality to the person performing the work. R.S.O. 1927, c. 239, s. 9.

Statute Labour in Unincorporated Townships—Road Commissioners.

Meeting for election of road commissioners.

10. Twenty resident landholders in any unincorporated township or in any two contiguous unincorporated townships or in any designated parts of two such contiguous townships shall have the right to have a public meeting called for the purpose of electing road commissioners. R.S.O. 1927, c. 239, s. 10.

Requisition for meeting.

11.—(1) The landholders desiring the meeting to be called shall sign a requisition authorizing some one of their number, who shall be named in the requisition, to call a meeting of the resident landholders of such township or townships or of the designated parts of such townships for the purpose of electing road commissioners.

Where jurisdiction to extend over parts of two townships.

(2) Where it is proposed that the road commissioners shall have jurisdiction over two townships or designated parts of two townships the requisition shall be signed by at least eight resident landholders in any one township or part of a township, and shall also designate what parts of the township are to be included. R.S.O. 1927, c. 239, s. 11.

How meeting may be called in case person named in requisition fails to call it.

12. In case the person so named declines to call a meeting or neglects to do so for ten days after the requisition is presented to him, any three of the persons who signed the requisition may call the meeting. R.S.O. 1927, c. 239, s. 12.

Notice of meeting.

13. The notice calling the meeting shall name a place, day and hour for holding it and shall be posted up in at least

six conspicuous places and at each post office and public school house in the township or townships as the case may be, and the day named shall be at least ten days from the date of the notice. R.S.O. 1927, c. 239, s. 13.

14. The election shall take place at the time named, and the number of the commissioners to be elected shall be either three or five, as may be stated in the requisition, unless the meeting, before proceeding to an election, decides that a number different from that stated in the requisition shall be elected, but such number shall not be less than three nor more than five. R.S.O. 1927, c. 239, s. 14.

Number of
commis-
sioners.

15. In case the meeting is called by the person named in the requisition, he shall be entitled to preside at the meeting as chairman, but if he is absent, or declines to act, the landholders present may appoint another chairman; the chairman shall act as returning officer and shall, in the event of a tie, have a casting vote, although he may have previously voted; the landholders present shall also appoint a secretary who shall record the proceedings. R.S.O. 1927, c. 239, s. 15.

Chairman of
meeting.

16. The landholders present shall decide how the voting for commissioners shall be conducted; and if the vote is taken openly the commissioners shall be elected one at a time, but if it is decided to proceed by ballot all the commissioners shall be elected together, each person having the right to vote for as many persons as there are commissioners to be elected. R.S.O. 1927, c. 239, s. 16.

Mode of
voting.

17. The chairman shall, at the request of any two landholders present, direct the secretary to record the names of all persons voting and, unless the vote is by ballot, how each votes. R.S.O. 1927, c. 239, s. 17.

Record of
persons
voting.

18. If an objection is made to the right of any person to vote at the meeting, such person shall name the property in respect of which he claims the right to vote, and the chairman shall administer to such person an oath, or affirmation if he be by law permitted to affirm, according to the following form, whereupon such person shall be permitted to vote.

Objections
to voters.

You swear (or, *if the voter is entitled to affirm*, solemnly affirm) that you are of the age of twenty-one years, and that you are the owner or locatee of lot _____ in the _____ concession of this township, and that you are entitled to vote at this election.
So help you God.

R.S.O. 1927, c. 239, s. 18.

19. The commissioners elected shall hold office until the 31st day of December next after their election, and shall take, before a justice of the peace, a declaration of office similar to that of a councillor of a township. R.S.O. 1927, c. 239, s. 19.

Terms of
office.

First meeting of commissioners.

20. The commissioners shall meet within a fortnight after their election, and shall then or as soon thereafter as may be, name the roads and parts of roads upon which statute labour is to be performed, and shall appoint the places and times at which the persons required to perform statute labour are to work. R.S.O. 1927, c. 239, s. 20.

Powers of road commissioners as to opening roads.

21.—(1) The commissioners shall have power to open road allowances when the same have been laid down in the original surveys, and where such road allowances are either wholly or partly impracticable to lay out roads in lieu thereof and direct the performance of statute labour thereon, and where no road allowances are laid down in the original surveys, but five per centum of the area is reserved for roads, the commissioners may lay out roads where necessary and direct the performance of statute labour accordingly.

Filing plan of roads in Department of Lands and Forests.

(2) In cases of deviations from road allowances and of roads laid out where there are no road allowances as above provided, the commissioners shall cause a plan thereof, so far as the same affects ungranted lands of the Crown, to be made by an Ontario land surveyor and shall file the same in the Department of Lands and Forests and the commissioners may pay the cost of preparing such plan out of any moneys received by way of commutation of statute labour.

Compensation for land taken for deviation.

(3) In the case of a deviation passing over any patented improved land the commissioners may pay to the owner of the land taken for the purpose of making the deviation the value of it as may be agreed upon between the commissioners and the owner, or in case of disagreement as may be fixed by the judge of the district court of the district on an application made to him by the commissioners for that purpose. R.S.O. 1927, c. 239, s. 21.

Time for performance.

22. The time for the performance of statute labour shall from time to time be regulated and fixed by resolution of the commissioners. R.S.O. 1927, c. 239, s. 22.

Ratio for service by land owners and locatees of land.

23.—(1) Each owner or locatee of land may be required each year to perform two days' labour for every one hundred acres he holds, and for the first ten acres which he has cleared after the first ten, he may be required to perform one day's additional labour, and for every twenty acres over and above the first ten, one additional day's labour, and each householder who is not an owner or locatee of the land may be required each year to perform one day's labour.

Liability of land owners to statute labour.

(2) Any land owner, owning less than one hundred acres, may be required to perform statute labour as the commissioners may direct, but not exceeding the scale provided for in subsection 1 of this section where the land is in part cleared, and

not exceeding two days where no part of the land is cleared.
R.S.O. 1927, c. 239, s. 23.

24.—(1) Each commissioner shall, during the time he is required to perform statute labour, act as overseer, and the commissioners shall arrange among themselves for overseeing the various bodies of men engaged in doing statute labour.

Commissioners to oversee work.

(2) A commissioner may be paid out of the commutation fund for not exceeding two days' labour at the rate of \$3 per day if performed by him over and above the number of days' labour he may by law be required to perform in respect of his own property.

Payment of commissioners.

(3) The commissioners shall have the same powers as municipal corporations have in reference to statute labour to appoint overseers and require returns to be made to them of the statute labour performed in their districts. R.S.O. 1927, c. 239, s. 24.

General powers.

25. Any person instead of performing the statute labour required of him may commute therefor by payment at a rate not exceeding \$3 per day as may be fixed by resolution of the commissioners, and the commissioners shall expend all commutation money upon the roads on which the labour which is commuted for should have been performed, unless in the opinion of the commissioners such money should be expended on other roads under their jurisdiction. R.S.O. 1927, c. 239, s. 25.

Commutation.

26.—(1) The commissioners may by resolution direct that a sum not exceeding \$3 per diem shall be paid as commutation of statute labour for the whole of the township; provided, however, that such resolution shall not take effect until the same has been submitted to and sanctioned by the majority of the landholders present at the annual meeting or at a special meeting called in the manner provided for in this Act for the election of commissioners.

Commutation of statute labour in townships where approved by landholders.

(2) The name of every person liable for the payment of the commutation shall be entered in the book directed to be kept by section 29, and the commissioners shall expend all commutation moneys received on the roads upon which the labour which is commuted for should have been performed unless in the opinion of the commissioners such money should be expended on other roads under their jurisdiction. R.S.O. 1927, c. 239, s. 26.

Record of persons liable to commutation.

27. The majority of the commissioners may call a meeting to be held at any time during the month of January for the election of their successors, but in case of their failure so to do a meeting may be called in the manner hereinbefore provided for a first election. R.S.O. 1927, c. 239, s. 27.

Meeting for election of new commissioners.

Penalty for neglect to perform work.

28. Any person liable to perform statute labour under the provisions of sections 10 to 30 who, after six days' notice requiring him to do the same, wilfully neglects or refuses to perform, at the time and place named by the commissioners, the number of days' labour for which he is liable, shall incur a penalty of \$5, and in addition the amount of the commutation money as fixed by the commissioners under section 25, for each day in respect of which he makes default, the same to be paid to the commissioners and to be expended in improving the said roads, or such other roads as in the opinion of the commissioners require improvement. R.S.O. 1927, c. 239, s. 28.

Book to be kept.

29.—(1) The commissioners shall cause a book to be kept in which there shall be entered the name of every person liable for the performance of statute labour or payment of the commutation and the lot or parcel of land in respect of which he is so liable.

Entry of payment or performance.

(2) Upon the performance of statute labour or payment of the commutation entry shall be made thereof in the book in a column provided for that purpose.

Entry of default.

(3) Where any person after six days' notice in writing from the commissioners does not perform his statute labour the commissioners shall cause an entry thereof to be made and in the proper column shall enter the amount of such commutation against the name of the person in default.

Form of roll.

(4) The book shall be kept as nearly as may be in the form of a collector's roll for an organized township, and shall be available for inspection at all reasonable times by any owner or locatee of land, or householder in the area over which the commissioners have jurisdiction.

Return of arrears to sheriff.

(5) On the 1st day of June in the year following that in which default was made the commissioners shall make a return to the sheriff of the district, showing each lot or parcel of land upon which the commutation has not been paid, the name of the owner or locatee, the amount chargeable at the date of the return and the year for which the amount in arrear was imposed.

Sheriff to keep account of arrears.

(6) The sheriff shall enter the particulars so furnished in a book to be kept by him for that purpose.

Payment of arrears not to be made to commissioners after two years.

(7) The commissioners shall not receive any payments on account of such arrears after the expiration of two years from the date when the same became due and chargeable, but in the case of payments made within that period the commissioners shall forthwith notify the sheriff thereof and the sheriff shall enter such payment against the proper lot or parcel in the book kept by him for that purpose.

(8) After the expiration of the said period of two years all arrears shall be payable to the sheriff and the sheriff shall enter every payment in the book kept by him and shall return the amount paid to the commissioners. After two years all arrears to be paid to sheriff.

(9) All arrears chargeable under this section shall bear interest at the rate of ten per centum per annum. Arrears to bear interest.

(10) Whenever it appears from the entries in the book kept by the sheriff that any amount chargeable for statute labour is in arrear for three years from the 31st day of December in the year in which the same became payable, the sheriff shall proceed to collect the same with interest at the rate aforesaid by the sale of the lands in respect of which such arrears are chargeable and the procedure in relation to such sale and the provisions applicable to deeds, the redemption of lands thereafter and deeds to be given to tax purchasers shall be the same as nearly as possible as in the case of the sale of lands by the sheriff for arrears of taxes in organized municipalities in the Provisional Judicial Districts of Muskoka and Parry Sound. R.S.O. 1927, c. 239, s. 29. Sale of land by sheriff for arrears.

30. The commissioners, when duly elected, shall serve during the term for which they are elected or shall forfeit the sum of \$5, which may be sued for, together with costs, in any court having jurisdiction by any three electors making the complaint. R.S.O. 1927, c. 239, s. 30. Penalty for neglect to serve as commissioners.

RECOVERY OF PENALTIES.

31. The penalties imposed by this Act shall be recoverable under *The Summary Convictions Act*. R.S.O. 1927, c. 239, s. 31. Rev. Stat., c. 121.

INDEX

TO

THE ASSESSMENT ACT.

R.S.O. 1927, Chapter 238.

	PAGE
Actions	
for damages against municipal officers.....	106
Administrator	
assessment of, for undistributed income of estate.....	12
entry on roll of lands held by.....	31
Affidavits	
who may take.....	106
Agent	
of non-resident, assessment of, for income.....	12
assessment of, for undistributed income from estate.....	12
Agricultural Society	
property of; exempt from taxation.....	5
Alien	
statement as to, in assessment roll.....	21
Appeals	
from by-law exempting farm lands from certain expenditures.....	36
to court of revision and county judge, special provision for in cities.....	45
court of revision.....	49, 50
from court of revision to judge.....	53, 54
judge to municipal board re telephone companies.....	56
where large amounts involved.....	56
municipal board and judge to divisional court.....	57
Arrears of Taxes on Land	
distress and sale for. <i>See</i> DISTRESS AND SALE.	
statement by township and village treasurers to county treasurer.....	77
where changes made in municipal boundaries.....	77
all to form one charge on land.....	77
who to receive payment after return of collector's roll.....	77
list of lands three years in arrears to be furnished to clerk.....	78
return to clerk as to, on occupied lands, etc.....	79
when occupied lands or lands built upon may be sold.....	79, 80
penalty for neglect to preserve list.....	80
apportionment of, on subdivision of land assessed in block.....	80
books to be kept by county treasurer, as to.....	81
percentage, what may be added to.....	82
proceedings for sale of land for.....	82, 83
distress, duties of treasurer before selling land.....	84
issue of debentures on credit of.....	99, 100
<i>See</i> TAX SALES.	
Assessment	
taxes to be levied equally on all.....	3
liability of real property and income.....	3
notice of, to persons assessed.....	40, 41
enquiries to prevent creation of false votes.....	43, 44

Assessment—Continued	PAGE
time for taking in cities, towns and villages.....	44
of land annexed to city, town or village.....	46
township by-laws for taking of.....	47
county by-laws for taking in towns, townships and villages.....	47
power of judge, municipal board and divisional court to reopen whole question of.....	58
power of court of revision, county judge, etc., to determine legality of or exemption from.....	58, 59
equalization of.....	59
penalty for fraudulent or unjust.....	102
Act not to affect by-laws and agreements fixing.....	106
Assessment Roll	
last revised, meaning of.....	2
preparation and particulars.....	19
owner and tenant to be bracketed.....	20
entry of names of husband or wife of person rated.....	20
deceased person, entry of representatives of.....	20
non-residents, entry of land of.....	21
births and deaths, enquiry as to.....	21
form and contents of.....	21-24
variation of form of, in cities and towns.....	24
entry of husband or wife of person rated on separate roll in cities.....	24
of lands of non-residents in townships of York, Scarborough and Etobicoke.....	24
<i>en bloc</i> in municipality composed of more than one township.....	24
of farmers' sons or daughters.....	25, 26
of persons qualified to vote at Provincial elections.....	27
separate school supporters.....	28
time for completion of.....	42
delivery of, to clerk.....	42
correction of errors in.....	42
correction of omission to assess land, income or business.....	43
penalty for wrongfully inserting names in.....	44
special provisions as to return and revision of in cities, towns and villages.....	44
complaints to court of revision as to errors or omissions in.....	49
correction of palpable errors in by court of revision.....	52
alteration of, to meet decisions of court of revision.....	53
how far binding when passed by court of revision.....	53
certified copy of, to be evidence.....	53
production of, on appeals from court of revision.....	55
statement of case not to affect revision of.....	58
transmission to county clerk of summarized statement.....	59
penalty for neglect.....	59
penalty for neglect to make out and complete.....	103
Assessors	
requisitions by, for information.....	17
not bound by returns.....	19
not to communicate information.....	19
penalty.....	19
penalty for not furnishing information to.....	19
duties as to preparation of assessment rolls.....	19
appointment of others on neglect of duty by.....	102
penalty for failure to perform duties.....	102
for making unjust or fraudulent assessment.....	102
for neglect to make out roll.....	103
Assignee	
distress for taxes on goods in possession of.....	72
notice of taxes, where goods in possession of.....	73
Bank	
by-laws for payment of taxes into.....	69
Barton, Township of	
assessment of unoccupied land of non-residents.....	24
sales of land for arrears of taxes in.....	86
conduct of tax sales by officers of.....	97
Battle Sites	
exemption of, when held by patriotic association.....	5

Bertie, Township of	PAGE
collection of arrears of taxes in	97
Births	
enquiry by assessor as to	21
Boundary Lines	
assessment of pipes, poles, wires, etc., on	37
Boys' Home	
exempt from taxation	4
Bridges	
assessment of international and inter-municipal	38
British Subject	
statement as to, in assessment roll	21
Buildings	
assessment of, separate from land	32
principle of	32
for obtaining minerals, exempt	32
Burying Ground	
exempt from taxation	3
land acquired for, not exempt until enclosed and used	3
Business Assessment	7-11
of persons carrying on more than one business on same premises	10
case of manufacturer carrying on business as retailer	10
minimum	11
where business and residence in same building	11
farmer, gardener, nurseryman not liable for	11
friendly society, subordinate lodge of, not liable	11
personal liability only for	11
of persons occupying mineral lands	33
case of omission to assess for	43
liability for taxes on, in case of death or change of residence	64
Cancellation or Reduction of Taxes	
applications to court of revision for	75
Cemetery	
exempt from taxation	3
land acquired for, not exempt until enclosed and used	3
Charitable Institution	
exempt from taxation	4
income from gift to, exempt	4
Children's Aid Society	
property of exempt	4
Churchyard	
exempt from taxation	3
City Hall	
exempt from taxation	4
Clerk	
penalty for failure to perform duties	102
Collector	
roll of, clerk to make out, form and contents	65, 66
certificate of clerk to	66
of non-residents in townships	66
alteration of, to comply with changes made in assessment roll	66
by-law requiring payment into office of	68
notice of taxes to residents and non-residents	67, 68
time for return of roll by	74
requirement as to paying over taxes to treasurer	74

Collector—Continued	PAGE
oath of, on return of roll	74
employment of other persons on failure of	75
account of unpaid taxes by, to treasurer	76
when to be credited with unpaid taxes	76
adding arrears of taxes to roll	79
security to be given by	102
penalty for failure to perform duties	102
proceedings to compel payment over by	103
distress by sheriff on goods and chattels of	103
bonds to apply to moneys collected for county purposes	105
Commission	
assessment of municipal, selling electrical appliances	38
supplying water, light, etc., on operating railway	37
Concentrators	
on mineral lands exempt	32
Coroner	
issue of fi. fa. to, on default of sheriff to levy from collector	104
Corporations	
returns as to shareholders	17
County Court	
includes district court	1
County Judge	
appeals from court of revision to	53
appeals from, to municipal board	56
appeal to divisional court on question of law	57
stating of special case	58
power to reopen assessment	58
to determine legality of, or exemption from assessment	58
Court House	
exempt from taxation	4
Court of Revision	
special provisions as to holding in cities, towns and villages	44
time for closing where county by-laws fix time for assessment	47
constitution of	47
oath of members	49
municipal clerk to be clerk of	49
meetings for trial of complaints	49
administration of oaths by	49
penalty for failure to attend as witness	49
complaints, proceedings for trial of	49
posting up list of	50
publication of sittings of	51
notice to persons complained of	51
correction of palpable errors by	52
time for completion of	53
power to open whole question of assessment	53
alteration of roll to meet decisions of	53
roll, how far binding when passed by	53
power to determine legality of, or exemption from assessment	58
Crowland, Township of	
collection of arrears of taxes in	97
Crown	
interest of, in property exempt	3
assessment of land in which Crown has interest	31
interest of, not to be sold for taxes	87
Damages	
right of action against officers in addition to penalty	106
Deaths	
enquiry by assessor as to	21

Debentures	PAGE
Act not to affect provisions for collection of interest on county	63
on credit of arrears of taxes	99
Deceased Persons	
assessment of representatives	20, 21
Deeds	
of land sold for taxes. <i>See</i> TAX SALES.	
Dependents	
exemption allowance for	6
Discount	
on punctual payment of taxes	68
on payment of taxes in advance	69
Distress	
cost of,—when to belong to corporation	73
Distress and Sale	
for recovery of taxes	70
where taxes a lien on land	70
case of vacant land in city or town	71
where taxes not a lien on land	71
case of goods in possession of warehouseman, assignee, etc.	72
goods exempt from execution	72
levy of taxes under warrant	72
costs of and penalty for overcharge	72, 73
notice by collector where goods under seizure by sheriff or bailiff	73
duty of treasurer before selling land	84
Dividends	
included in income	1
return by corporation as to shareholders receiving	17
Divisional Court	
appeals to from municipal board	57
statement of case for opinion of	58
power to reopen assessment	58
to determine legality of, or exemption from assessment	58, 59
Dwelling Houses	
by-laws partially exempting, from taxation	34
exemption of those owned and occupied by returned soldiers	35
Easements	
assessment of	16
Electrical Appliances	
assessment of property of municipal commission selling	38
Electric Railway	
business assessment of	9
where and how property of, to be assessed	36, 37
assessment of structures, rails, ties, poles, etc.	37
taxation of restaurants, merry-go-rounds, etc., of municipal	38
Encumbrancers	
notice to, before execution of tax deed	90
Equalization of Assessment	
appointment of county valuator to value land	59
annual examination of rolls by county councils for purpose of	60
appeals from decision of council	60
to divisional court	62
omission of clerk to send roll not to affect	62
striking of county rates on	63
Estates	
assessment of income from certain	12

Etobicoke, Township of	PAGE
assessment of lands of non-residents in	24
mode of selling lands for taxes in	86
collection of arrears of taxes in	97
Executors	
assessment of, for undistributed income from estate	12
entry on roll of lands held by	31
return by, as to income of testator	18
Exemptions from Taxation	
what to be	3-6
not to affect assessment for local improvements	6
of salaries of certain court officers	7
assessment of persons exempted from income, on request	7
of land after transfer or cesser of	7
premiums or assessments of insurance companies	11
of income from investments of non-residents	12
of farm lands from certain expenditures	35
Act not to affect by-laws and agreements granting	106
Exhibition Buildings	
of companies exempt from taxation	5
Farm Lands	
by-law exempting from taxation for certain expenditures	35
appeals to county judge from by-law	36
by-law exempting buildings used for farming purposes	35
Farmer	
income from farm exempt	5
not liable for business assessment	11
Farmers' Sons	
entry of, on assessment roll	25
occasional or temporary absence not to disentitle	27
Financial Business	
business assessment of agent for	9
what not to be included in for business assessment	11
Fixed Machinery	
exempt from taxation	5
exceptions	5
Forms	108-115
Friendly Society	
income of exempt	4
subordinate lodge not liable to business assessment	11
Gaol	
exempt from taxation	4
Garden	
assessment of, when used in connection with residence	35
Gas	
assessment of pipe lines for transmission of	36, 37
Gas Wells	
minimum assessment on income from	32
General Words	
to include business not mentioned	11
Girls' Home	
exempt from taxation	4
Governor-General	
income of, exempt from taxation	5

Gratuity	PAGE
exemption when derived from Imperial Treasury.....	5
Guardians	
entry on roll of lands held by.....	31
Heat	
assessment of property of persons supplying.....	36, 37
High Schools	
exempt from taxation.....	3
Highway	
exempt from taxation.....	4
Horticultural Society or Association	
property of, exempt from taxation.....	5
Hospitals	
exemption of public	4
land used for farming purposes by public.....	4
income from gifts to public.....	4
House of Industry	
exempt from taxation.....	4
House of Refuge	
exempt from taxation.....	4
Income	
meaning of.....	1
liability to assessment.....	3
exemptions.....	3-6
surplus funds of Friendly Societies.....	4
income from gift to charitable institution or public hospital.....	4
Governor-General and Lieutenant-Governor.....	5
officers and members of army and navy.....	5
farmer from farm.....	5
dividends from stock in incorporated company whose income is	
assessable.....	5
person over sixty years of age and widows and for dependents.....	6
rent from real estate.....	6
certain officers of Superior Courts.....	7
investments by non-resident.....	12
assessment of exempted, on request.....	7
assessment on, who liable.....	11
for year ending 31st December last.....	12
place of.....	12
of partnerships.....	12
of undistributed, from estate.....	12
assessment of, from certain estates and trust funds.....	12
assessment of telephone and telegraph companies on gross.....	13
returns by employer as to income of employees.....	17
form of, return as to.....	17
declaration as to, in cities.....	18
return by trustees, etc., as to, received for resident principals.....	18
assessment of, from mine.....	32
case of omission to assess.....	43
liability for taxes on, in case of death or change of residence.....	64
liability of executor failing to pay tax.....	13
Index Book	
assessor to be guided by, in entering Roman Catholic Separate School	
supporters.....	28
Indians	
property held in trust for, exempt.....	3
Industrial Farm	
exempt from taxation.....	4

Infants' Home	PAGE
exempt from taxation	4
Insurance Company	
meaning of	1
premiums or assessments not assessable	11
Interest	
on mortgages not exempt	6
Joint Owners	
assessment of lands of	31
Land	
what to include	1, 2
assessment of, after cesser of exemption	7
list of patented or located to be furnished to clerks	29
where and against whom to be assessed	29, 30
of trustees, guardians, etc.	31
of railway company	31
in which Crown has interest	31
assessment, at actual value	32
to be separate from buildings	32
minimum assessment of mineral	32
assessment of where held for park, lawn, garden, etc.	35
when used for municipal public utility	37
Lane	
exempt from taxation	4
assessment of, when used as right-of-way	16
Lawn	
assessment of, when used in connection with residence	35
Legislative Franchise	
designation of persons qualified to vote at Provincial elections	27
Lieutenant-Governor	
income of, exempt from taxation	5
Light	
assessment of property of companies supplying	36
Liquidator	
distress for taxes on goods in possession of	72
Literary Institution	
property of exempt from taxation	5
Loan Company	
meaning of	2
Local Improvements	
exemptions from taxation not to affect assessments for	6
Lock-up	
exempt from taxation	4
Manufacturer	
business assessment where part of premises used for retail business	10
Market Gardener	
not liable for business assessment	11
Merry-Go-Rounds	
taxation of those belonging to municipal electric railway	38
Military Service	
exemption of income of members	5
pensions of members of	5

Minerals	PAGE
exemption of and of buildings, plant and machinery for obtaining.....	32
assessment of, separate from surface	33
pending litigation not affected.....	33
Mineral Lands	
minimum assessment of	32
business assessment of persons occupying	33
Mine	
assessment of income from.....	32
limit of income tax payable to municipality.....	33
assessment of, separate from surface	33
pending litigation not affected.....	33
Mortgages	
interest on, not exempt.....	6
Municipal Corporation	
property of, exempt from taxation	4
Municipal Franchise	
entry of names of husband or wife of person rated	20
letters M.F.N.C.	22
Muskoka	
tax sales by officers of towns in.....	98
Naval Service	
exemption of income of members.....	5
pensions granted to members of	5
Non-residents	
entry of land on assessment roll in townships.....	21
against whom land of to be assessed.....	29-31
when tenant of land deemed to be owner.....	31
Notices	
penalty for tearing down, etc.....	106
Nurseryman	
not liable for business assessment.....	11
Oaths	
administration of	106
by court of revision.....	49
Officers	
responsibility of	102
security by	102
penalty for neglect to perform duties.....	102
Oil	
assessment of pipe lines for transmission of.....	36
Oil Wells	
minimum assessment on income from	32
Omissions to Assess	
notice to person assessed and right to appeal.....	43
Orphan Asylum	
exempt from taxation	4
Owner	
bracketed with tenant on roll	20
against whom lands of resident to be assessed.....	29
Park	
assessment in connection with residence.....	35
land used for, exempt	4

Parry Sound	PAGE
tax sales by officers of towns in.....	97, 98
Partnerships	
place of assessment of income.....	12
Patented Lands	
county treasurer to furnish list to clerks of municipalities.....	29
Pelee Island, Township of	
date of return of collector's roll in.....	74
Penalty	
recovery and application of.....	106
of damages in addition to.....	106
Pensions	
exemptions of when derived from Imperial Treasury.....	5
members of military, naval and air force in Great War....	5
Person	
meaning of.....	2
Petroleum Mineral Rights	
assessment of, when reserved.....	33
Pipes and Poles	
assessment of on boundary lines.....	37
Poll Tax	
exemption of returned soldiers from payment of.....	35
Provincial Elections	
entry on roll of person qualified to vote at.....	21
Provincial Taxes	
provision for assessment and collection of.....	65
payment over to Treasurer of Ontario.....	104
Provisional Judicial Districts	
tax sales in.....	97
Public Commission	
property vested in exempt from taxation.....	4
Public Communication	
exempt from taxation.....	4
Public Hospital	
exempt from taxation.....	4
farm lands owned by when exempt.....	4
income from gift to, exempt.....	4
Public Library	
exempt from taxation.....	5
Public Schools	
exempt from taxation.....	3
notice to be given to supporters, as to assessment.....	28
Public Square	
exempt from taxation.....	4
Public Utilities	
assessment of land vested in municipal corporation or commission.....	37
exception as to buildings, machinery, works, etc.....	38
Railway and Municipal Board	
appeals to re assessment of telephone companies.....	56
to from court of revision.....	56
from, to divisional court.....	57
power to reopen assessment.....	58
determine legality or exemption from assessment.....	58

Railways	PAGE
entry of lands of, on roll.....	31
Railways, Steam	
annual statement by, to clerk.....	39
principle of assessment of.....	39
structures, substructures, etc., on lands of not assessable.....	40
exemption from other assessments.....	40
quinquennial assessment of.....	40
Rateable Property	
meaning of direction to levy rates on.....	3
Rates	
to be levied equally on all assessments.....	3
apportionment of county after equalization.....	62
Redemption of Land	
time for, on tax sale.....	89
Redemption Money	
application of, by treasurer.....	91
Registered Friendly Society	
income from surplus funds of exempt from taxation.....	4
Rent	
exempt from taxation.....	6
Restaurant	
business assessment of.....	9
taxation of those belonging to municipal electric railway.....	38
Retail Merchant	
business assessment of manufacturer carrying on business as.....	10
Returned Soldiers	
exemption of dwelling houses owned and occupied by.....	35
by-law exempting, from payment of poll tax.....	35
Returns	
by persons assessable to assessor.....	17
form of, as to income.....	17
by corporations as to shareholders.....	17
by employers as to employees.....	17
by trustees as to income of resident principals.....	18
assessor nor bound by.....	19
information to be confidential.....	19
penalty for divulging.....	19
penalty for neglect to make.....	19
for making false statement.....	19
Roman Catholic Separate School Supporters	
entry of on roll.....	28
notice of assessment to.....	28
Rural Route Mail Number	
entry of, on roll.....	21
Sampling Plant	
on mineral land exempt.....	32
Scarborough, Township of	
assessment of lands of non-residents in.....	24
mode of selling lands for taxes in.....	86
collection of arrears of taxes in.....	97
School Census	
assessor to make list of children between certain ages.....	29
indication of parents as public or separate school supporters.....	29

Scientific Institution	PAGE
property of exempt from taxation.....	5
Seminaries of Learning	
exempt from taxation.....	3
Separate Schools	
exempt from taxation.....	3
Shareholders	
returns by corporations as to.....	17
Sheriffs	
conduct of tax sales by, in Parry Sound.....	97
warrant for compelling payment over by collector.....	103
neglect or refusal of, to make levy under.....	103
summons of, before Supreme Court.....	103
issue of fi. fa. to coroner to levy on goods.....	104
warrant to, to enforce payment of county taxes.....	105
Soldiers	
exemption of pensions of.....	5
dwelling houses owned and occupied by returned.....	35
from poll tax.....	35
Stamford, Township of	
conduct of tax sales by officers of.....	97
Steam Railways	
<i>See</i> RAILWAYS.	
Street Railway	
business assessment of.....	9
where and how property of, to be assessed.....	36
Supervised Car Park	
business assessment of.....	10
case of person also carrying on business of public garage.....	10
Switch-back Railways	
taxation of those belonging to municipal electric railway.....	38
Taxes	
levied equally on all assessments.....	3
recovery of by action.....	64
liability for, on income or business in case of death.....	64
payment of by tenant.....	64
provincial.....	65
duties of collector as to.....	67
notice to residents and non-residents.....	67, 68
by-laws requiring payment into office of treasurer or collector.....	68
for payment by instalments.....	68
payment into chartered bank.....	69
payment in advance and discount.....	69
distress and sale for recovery. <i>See</i> DISTRESS AND SALE.	
notice of, where goods under seizure.....	73
errors in notices, not to affect recovery of.....	73
reduction or remission by court of revision.....	75
application to court of revision for cancellation or reduction of.....	75
account of unpaid, by collector to treasurer.....	76
when not sufficient distress on land.....	76
collector to be credited with unpaid.....	76
charging interest on arrears in city.....	82
deficiencies in rates, making up of.....	99
proceedings to compel collector to pay over.....	103
collection of provincial.....	104
payment over of county, to county treasurer.....	105
Tax Sales	
what and when lands may be sold.....	82, 83
warrant for sale.....	83
by-law extending time for.....	83

Tax Sales—Continued

	PAGE
not affected by neglect of treasurer to distrain.....	84
publication of list of lands and notice of sale.....	84
division of counties, etc., into tax sale districts.....	85
adjournment of.....	85
adjournment on failure of sale for full amount of taxes.....	86
purchase by municipalities at.....	86
mode of conducting in townships of York, Scarborough, Etobicoke and Barton.....	86
where purchaser fails to pay purchase money.....	87
Crown, interest of not to be sold.....	87
unpatented land, limit of purchase in free grant districts.....	88
sale of interest of tenant of municipal property.....	88
collection of other rates not affected.....	88
certificate of treasurer to purchaser.....	88
purchaser deemed owner for certain purposes.....	88
redemption money, tender of to treasurer.....	89
redemption, time for.....	89
searches for encumbrancers and notice to.....	90
deed, execution and delivery of.....	90
when deemed to be binding.....	92
invalid sale, adjustment of damages on.....	93
contracts between tax purchaser and original owner not affected.....	96
rights of owner in possession at time of sale.....	96
in cities, towns and certain townships.....	96, 97
in provisional judicial districts.....	97
county by-law conferring power on townships and villages to conduct.....	97
borrowing on credit of land purchased at.....	100
in new municipalities.....	100, 101
where land annexed to city or separated town.....	102

Telegraph Company

business assessment of.....	9
assessment on gross receipts in city, town, village or police village.....	14
on mileage in townships.....	14
plant used exclusively for steam railways exempt.....	14, 15
what wires not to be assessed.....	15
exempt from other assessments.....	15
assessment of poles and wires on township boundaries.....	15
returns by, to Provincial Secretary.....	15

Telephone Company

meaning of.....	2
business assessment of.....	9
plant used exclusively for steam railways exempt.....	14, 15
assessment on gross receipts in city, town, village or police village.....	13
on mileage in townships.....	13
of lines of local systems.....	14
what wires not to be assessed.....	14
assessment of circuits of local.....	14
exempt from other assessments.....	15
assessment of poles and wires on township boundaries.....	15
returns by, to Provincial Secretary.....	15
appeal to municipal board re assessment of.....	56

Tenant

includes occupant.....	2
bracketed with owner on roll.....	20
payment of taxes by.....	64
liability of goods to distress for taxes.....	70
when goods of, not liable.....	71

Town Hall

exempt from taxation.....	4
---------------------------	---

Tramway

business assessment of.....	9, 10
where and how property of, to be assessed.....	37

Treasurer

security to be given by.....	102
penalty for failure to perform duties.....	102

Treasurer—Continued	PAGE
payment over of moneys collected for Province.....	104
bonds to apply to moneys collected for county purposes.....	105
of to apply to Provincial taxes and school moneys.....	106
liability of corporation for default of.....	106
Trust Funds	
assessment of income from certain.....	12
Trustee	
of non-resident, assessment of for income.....	12
assessment of, for undistributed income from estate.....	12
entry on roll of lands held by.....	31
return by, as to income of testator.....	18
liability of, failing to pay tax.....	13
Tunnels	
Assessment of international and inter-municipal.....	38
University	
exempt from taxation.....	3
Vacant Land	
description of on roll when subdivided.....	20
limit of right of distress for taxes on.....	71
Warehouseman	
goods in possession of, not liable to distress for taxes.....	72
Warrant	
for sale of lands for taxes.....	83
Water	
assessment of property of persons supplying.....	36
Wires	
assessment of, on boundary lines.....	37
Witness	
penalty for non-attendance at court of revision.....	49
Woodlands	
exemption from taxation.....	6
what to include.....	6
Worship	
place of, exempt from taxation.....	3
York, Township of	
assessment of lands of non-residents in.....	24
mode of selling lands for taxes in.....	86
collection of arrears of taxes in.....	97

INDEX

TO

THE STATUTE LABOUR ACT.

R.S.O. 1927, Chapter 239.

Abolition of Labour	
township by-law for.....	119
Amount of Labour	
in municipalities.....	118
in unincorporated townships.....	122
Commutation	
in police villages. <i>See</i> R.S.O. 1927, c. 233, s. 525.	
township fixing amount of.....	118
of labour of non-residents.....	119
collection of, on default of performance of labour.....	120
collection of tax on default of payment by owner or tenant.....	120
money received, where to be expended.....	120
in unincorporated townships.....	123
collection by sheriff of arrears in unincorporated townships.....	124
Exemption	
of certain persons.....	117
Farmer's Son	
liability of.....	119
Fires Extinguishment	
work done, to be credited on labour. <i>See</i> R.S.O. 1927, c. 294.	
Military or Naval Service	
exemption of persons when on full pay or on actual service.....	117
Militia Force	
members of exempt unless assessed for property.....	117
Non-Residents	
commutation of labour of.....	119
Overseer of Highways	
expenditure of commutation money by.....	120
Penalties	
payment of certain to municipal treasurers.....	119
recovery of.....	125
Performance of Labour	
amount required and regulations as to.....	118
penalty for non-performance.....	119
prohibition as to non-residents.....	119
time for in unincorporated townships.....	122
Poll Tax	
by-laws for levying and collecting.....	117
certificate of release from.....	117
payment of, by employer to collector.....	117, 118
collection of, and penalty for neglect to pay.....	119

Residents	PAGE
performance of labour in division where resident.....	118
Road Allowances	
opening of, by road commissioners in unincorporated townships.....	122
filing plans of in Department.....	122
Road Commissioners	
in unincorporated townships, election of.....	120
number of.....	121
term of office.....	121
first meeting of.....	122
power to open road allowances.....	122
when plans of roads to be filed with department.....	122
to oversee work.....	123
payment and general powers of.....	123
expenditure of commutation moneys by.....	123
election of successors.....	123
books to be kept by.....	124
entry of defaulters.....	124
return of arrears to sheriff.....	124
arrears after two years not to be paid to.....	124
penalty for neglect to serve.....	125
Sailors	
exemption of.....	117
Sheriff	
collection of arrears of commutation in unincorporated townships.....	124, 125
Snow Roads	
work in keeping open to be credited on. <i>See</i> R.S.O. 1927, c. 254.	
Unincorporated Townships	
time for performance of labour.....	122
amount of labour in.....	122
commutation, penalty for neglect to perform labour.....	124
collection of arrears of commutation by sheriff.....	124, 125

Government
Publications

